



# Richmond Municipality

umasipala wase - Richmond

57 Shepstone Street  
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All correspondence to be addressed to the Municipal Manager  
Qondisa Yonke imininingwane kuMeneja kwaMasipala

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Our Ref: File 1/7/2017/18/SDM/SM/HO

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**Enquiries: Ms H Osman**

**30 MAY 2017**

**The Director  
NATIONAL TREASURY  
PRIVATE BAG X115  
PRETORIA  
0001**

Dear Sir,

**RICHMOND MUNICIPALITY : KZN 227 : BUDGET 2017/2018**

Richmond Municipality's 2017/2018 Budget was approved at the council meeting of 30 May 2017.

Attached please find copies of the following documents for your attention:

- a) Council resolution approving the final 2017/2018 budget;
- b) 2017/2018 Budget,
- c) Certification that the adopted budget for 2017/2018 is correctly captured and locked on the municipality's financial management system; and
- d) 2017/2018 Integrated Development Plan

A copy of the approved Service Delivery and Budget Implementation Plan will be forwarded upon approval by the Mayor. Electronic copies of the various budget related documents will also be emailed.

**Yours faithfully**

  
**MR S D MKHIZE  
ACTING MUNICIPAL MANAGER**

**CC: PROVINCIAL TREASURY  
PER HAND DELIVERY**

# **COUNCIL RESOLUTION**

## **2017/2018 BUDGET**



# Richmond Municipality

## Umasipala wase - Richmond

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5 JUNE 2017

### **EXTRACT FROM THE MINUTES OF THE RICHMOND MUNICIPALITY COUNCIL MEETING HELD ON 30 MAY 2017**

#### **4.4 BUDGET 2017/ 2018**

The council at its meeting held on 30 May 2017 considered the above matter. It was moved for acceptance by Councillor R.B.Shange, seconded by Councillor N.Mtshwara.

#### **RESOLVED**

That Council adopt the 2017 / 2018 Annual Budget with the following resolutions:-

1. The Council of Richmond Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
  - 1.1. The annual budget of the municipality for the financial year 2017/18 and the multi-year and single-year capital appropriations as set out in the following tables:
    - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;
    - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;
    - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and
    - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.
  - 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
    - 1.2.1. Budgeted Financial Position as contained in Table A6;
    - 1.2.2. Budgeted Cash Flows as contained in Table A7;

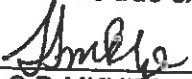
- 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;
  - 1.2.4. Asset management as contained in Table A9; and
  - 1.2.5. Basic service delivery measurement as contained in Table A10.
2. The Council of Richmond Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017:
    - 2.1. the tariffs for property rates - as set out in Annexure A1,
    - 2.2 the tariffs for solid waste services - as set out in Annexure A3
  3. The Council of Richmond Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017 the tariffs for other services, as set out in Annexures A1 to A5 respectively.
  4. To give proper effect to the municipality's annual budget, the Council of Richmond Municipality approves:
    - 4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.
  5. That in terms of section 24(2)©(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are approved.
  6. That in terms of section 24(2)©(iv) of the Municipal Finance Management Act, 56 of 2003, the amendments to the integrated development plan as set out in Budget Chapter 17 are approved.
  7. That in terms of section 24(2)©(v) of the Municipal Finance Management Act, 56 of 2003, the budget related policies, including any amendments are approved for the budget year 2017/18.
  8. That in terms of sections 22(2)(b) of the Municipal Finance Management Act read together with section 23(3) of the Municipal Budget and Reporting Regulations, council approves an application to National Treasury for the roll-over of any unspent balances (if applicable) of the 2016/2017 Financial Management Grant, Municipal Systems Improvement Grant and Municipal Infrastructure Grant (MIG).



(NB: All unspent 2016/2017 funds are committed)

9. The Council notes the Service Delivery and Budget Implementation Plan (SDBIP) with the budget for subsequent approval by the mayor.

Certified as true extract of the minutes.

  
Mr. S.D. MKHIZE  
Acting Municipal Manager

# **2017/2018 BUDGET**

# **ANNUAL BUDGET OF RICHMOND MUNICIPALITY**



## **2017/2018 TO 2019/2020 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

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Copies of this document can be viewed:

- In the foyers of all municipal buildings
- All public libraries within the municipality
- [www.richmond.gov.za](http://www.richmond.gov.za)

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### Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GRAP	General Recognised Accounting Practice
HR	Human Resources
IDP	Integrated Development Strategy
IT	Information Technology
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
mSCOA	Municipal Standard Chart of Accounts
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
PBO	Public Benefit Organisations
PMS	Performance Management System
PPE	Property Plant and Equipment
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

## **Part 1 – Annual Budget**

### **1.1 Mayor's Report**

I have pleasure in presenting the Final Draft Budget Report for 2017/2018, in terms of Section 24(21) of the MFMA, Act 56 of 2003.

This IDP and Budget is an important milestone for councillors and officials alike as it is the first budget of the newly elected council. It will outline our expected plans for the next five years within legal prescripts. We have to improve and add to the legacy left by the previous council. There remains much work ahead of us to do.

At this stage I would like to mention the challenges and setback we have experienced with the tragic killing of our Municipal Manager – Mr Edward Sibusiso Sithole. His continuous efforts in sustaining service delivery to all communities within Richmond must be complimented and we will endeavour to continue with his great work.

Government has a plan for a stronger economy and a budget that can grow and deliver to its citizens over the long term. The pace of economic growth is however too slow to address unemployment and poverty. Slow growth means that the municipality will have less revenue.

As communicated by the Finance minister, South Africa's political economy is at a cross roads. In Short, that means it can't continue being business as usual. Some serious structural changes are called for to generate a higher growth rate but equally it calls for a change in direction.

The process of balancing the budget has been a difficult one as we had to grapple with the challenge of scarce income as opposed to increased needs.

Herein lies the challenge and test that we should be both innovative and disciplined in our approach so as not to drift from the path that has always been set for ourselves in producing a people-orientated and people-centred Budget that provides hope and fulfils the needs of all our community.

The municipality is committed to implementing its plan for boosting economic growth, working together with business, labour and all citizens.

Initiatives include:-

- Improving support for small businesses,
- Increase electricity supply,
- Revised rules for government procurement to increase business opportunities for black people and women,
- Employment through the Expanded Public Works Programme,
- Improving service delivery Infrastructure
- Extension of the town along the R56

Citizens can help by holding their Councillors accountable and calling out corruption, waste of public resources and maladministration.

Cabinet resolved that all spheres of government, including municipalities must implement measures to contain operational costs and eliminate all non-essential expenditure.

The implementation of mSCOA from 1 July 2017 will assist, to some extent, in alleviating non-essential expenditure.

In our public participation processes, we find the wish-list of residents is sometimes extravagant in the extreme and fruitless in our efforts to improve the lives of our people. Whilst these interactions are largely invigorating and interesting, we have to muster the courage to place practicality above the high hopes of people. Projects have to be within the ambit of our IDP and National Development Plan and not for cosmetic beauty.

As is our practice, we have used the IDP to inform our Budget and also consider the priorities whilst shaving off the trimmings. That simply means belt-tightening and casting aside the temptation to waste and misuse funding from the public purse.

We still have some way to go to successfully reduce our expenditure on employees. Our target is to reach an expenditure of around 35% in the near future. In this financial year we propose to spend around R21 million on the Capital Budget with around R17.7 million funded from the MIG grant.

Our priorities remain service delivery with Safety and Security also a high priority.

As a collective of officials and councillors, we remain and will continue to be committed to serving our constituents with pride and joy in the spirit of togetherness.

I would like to express my sincere thanks and appreciation to the officials, councillors, ward committee and residents of Richmond for their unwavering support.

  
**CLLR S J MCHUNU**  
**HONOURABLE MAYOR**

## 1.2 Council Resolutions

On **30 May 2017** the Council of Richmond Municipality met in the Council Chamber to consider the draft annual budget of the municipality for the financial year 2017/18. The Council approved and adopted the following resolutions:

1. The Council of Richmond Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

1.1. The annual budget of the municipality for the financial year 2017/18 and the multi-year and single-year capital appropriations as set out in the following tables:

1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification) as contained in Table A2;

1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote) as contained in Table A3;

1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type) as contained in Table A4; and

1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source as contained in Table A5.

1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:

1.2.1. Budgeted Financial Position as contained in Table A6;

1.2.2. Budgeted Cash Flows as contained in Table A7;

1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table A8;

1.2.4. Asset management as contained in Table A9; and

1.2.5. Basic service delivery measurement as contained in Table A10.

2.1 The Council of Richmond Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017:

a. the tariffs for property rates – as set out in Annexure A1,

b. the tariffs for solid waste services – as set out in Annexure A3

2.2 The Council of Richmond Municipality, acting in terms of Section 14 of the Local Government: Municipal Property Rates Act, 2004 (Act no. 6 of 2004), resolved to levy rates on properties reflected in the schedule below with effect from 1 July 2017



Category	Proposed Tariff (from 1 July 2017)
	<b>C</b>
RESIDENTIAL	0.0072645
BUSINESS, COMMERCIAL AND INDUSTRIAL	0.0146662
VACANT LAND	0.0231011
AGRICULTURAL	0.0018161
PUBLIC SERVICE PURPOSES	0.0155461
PUBLIC SERVICE INFRASTRUCTURE	0.0018161
PUBLIC BENEFIT ORGANISATION	0.0018161
UNAUTHORISED USE	0.0231011
OTHER	0.0045143

3. The Council of Richmond Municipality, acting in terms of 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) approves and adopts with effect from 1 July 2017 the tariffs for other services, as set out in Annexure A1 to A5 respectively.

4. To give proper effect to the municipality's annual budget, the Council of Richmond Municipality approves:

4.1. That cash backing is implemented through the utilisation of a portion of the revenue generated from property rates to ensure that all capital reserves and provisions, unspent long-term loans and unspent conditional grants are cash backed as required in terms of the municipality's funding and reserves policy as prescribed by section 8 of the Municipal Budget and Reporting Regulations.

5. That in terms of section 24(2)©(iii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the medium term revenue and expenditure framework as set out in Supporting Table SA7 are approved.

6. That in terms of section 24(2)©(iv) of the Municipal Finance Management Act, 56 of 2003, the amendments to the integrated development plan as set out in Budget Chapter 17 are approved.

7.1 That in terms of section 24(2)©(v) of the Municipal Finance Management Act, 56 of 2003, the budget related policies, including any amendments (Procedure manuals and delegations) are approved for the budget year 2017/18.

8. That in terms of sections 22(2)(b) of the Municipal Finance Management Act read together with section 23(3) of the Municipal Budget and Reporting Regulations, council approves an application to National Treasury for the roll-over of any unspent balances (if applicable) of the 2016/2017 Financial Management Grant, Small Town Regeneration Grant, Library Services Grant and Municipal Infrastructure Grant (MIG).

(NB: All unspent 2016/2017 funds are committed)

9. Council notes the Service Delivery and Budget Implementation Plan (SDBIP) with the budget for subsequent approval by the mayor.
10. Council notes the Circular in respect to the Cost containment measures for Richmond Municipality
11. The Service standards document is noted by council
12. Council adopts the organogram in terms of Section 66(a) of the Municipal Systems Act

### 1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality's financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and „nice to have“ items.

It is about sticking to our plans despite challenging circumstances. The municipality's aim is to eliminate wasteful spending and reduce it on non-critical items so as to sustain service delivery and maintain strong public finances.

The Municipality will embark on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers by implementing the debt collection and credit control policy as well as the implementation of the approved revenue enhancement strategy.

National Treasury's MFMA Circular No. 51,54, 55,57,58,59,66,67,70,72, 74, 75,78,79, 82, 85 and 86 were used to guide the compilation of the 2017/18 MTREF.

The main challenges experienced during the compilation of the 2017/18 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and other infrastructure assets;
- The need to reprioritise projects and expenditure within the existing resource envelope given the available sources of funding;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies which makes it difficult to maintain the salaries budget within the acceptable norm as a percentage of the total operating budget; and
- Affordability of capital projects – original allocations had to be reduced and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2017/18 MTREF process.

The following budget principles and guidelines directly informed the compilation of the 2017/18 MTREF:

- The 2016/17 Adjustments Budget priorities and targets;
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;

- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;
- Local Government budget and Financial reforms: Regulation of a "Standard Chart of Accounts" (SCOA) for local government; and
- Local Government elections held in August 2016.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2017/18 Medium-term Revenue and Expenditure Framework:

**Table 1: Consolidated Overview of the 2017/18 MTREF**

R thousand	Adjustment Budget 2016/17	Budget Year 2017/18	Budget Year+1 2018/19	Budget Year+2 2019/20
Total Operating Revenue	90.834.424	94.592.230	94.802.643	101.728.667
Total Operating Expenditure	103.559.674	104.546.821	103.563.143	112.275.316
Surplus / (Deficit) for the year	-12.725.250	-9.954.591	-8.760.500	-10.546.649
Total Capital Expenditure	39.856.152	21.005.250	18.566.800	19.418.000

Total operating revenue has increased by 4 per cent or R3.7 million for the 2017/18 financial year when compared to the 2016/17 Adjustments Budget. For the two outer years, operational revenue will increase by 0 per cent and 7 per cent respectively, equating to a total revenue growth of R10, 8 million over the MTREF when compared to the 2016/17 financial year.

Total operating expenditure for the 2017/18 financial year has been appropriated at R104.5 million and translates into a budgeted deficit of R9, 9 million. When compared to the 2016/17 Adjustments Budget, operational expenditure has increased by 1 per cent in the 2017/18 budget, decreased by 1 per cent for 2018/2019 and increases by 8 per cent for 2019/2020, the two outer years of the MTREF. The operating deficit for the two outer years steadily decreases to R8.7 million for 2018/2019 and increases to R10.5 million for 2019/2020.

The capital budget of R 21.0 million for 2017/18 is 47 per cent less when compared to the 2016/17 Adjustment Budget. The reduction is due to various projects being finalised in the previous financial year and the availability of own funding. The capital programme decreases to R 18.5 million in the 2018/19 financial year and increases to R19.4 million in the 2019/2020 financial year. A substantial portion of the capital budget will be funded from government grants (MIG). The balance will be funded from internally generated funds.

#### 1.4 Operating Revenue Framework

The municipality's revenue strategy is built around the following key components;

- National Treasury's guidelines and macroeconomic policy;
- Efficient revenue management which aims to ensure a 80% percent annual collection rate for rates and other service charges;
- The municipality's Property Rates Policy approved in terms of the Municipal Property rates Act, 2004 (Act 6 of 2004)(MPRA);
- Increase ability to extend new services and recovers costs;
- The municipality's Indigent Policy and rendering of Free Basic Services;

- The Tariff Policy of the municipality; and
- The establishment of a Drivers Testing Licence Centre.

Management have further adopted a conservative approach when projecting revenue and cash receipts. Council has also carefully considered the affordability of tariff increases, especially as it relates to domestic consumers whilst considering the level of service versus the associated cost. Particular attention was paid to managing revenue effectively and evaluating all spending decisions.

**Table 2: The following table is a summary of the 2017/18 MTREF (classified by main revenue source):**

Description	Adjustment Budget 2016/17	Budget Year 2017/18	Budget Year+1 2018/19	Budget Year+2 2019/20
Property rates	11.500.000	15.040.000	15.942.400	16.898.94
Property rates- penalties and collection charges	900.000	450.000	450.000	450.00
Service charges- refuse revenue	500.000	1.100.000	1.166.000	1.235.96
Rental of facilities and equipment	2.929.854	739.480	730.463	775.22
Interest earned - external investments	4.060.000	3.040.000	3.540.000	3.540.00
Interest earned - outstanding debtors	90.000	70.000	72.400	74.94
Fines	352.000	400.000	424.000	449.44
Licences and permits	272.500	343.000	363.580	385.39
Income from agency services	515.570	570.000	604.200	640.45
Government Grants and Subsidies	69.113.000	72.462.750	71.131.200	76.891.00
Other income	601.500	377.000	378.400	387.30
<b>TOTAL OPERATING REVENUE(excluding capital transfers and contributions)</b>	<b>90.834.424</b>	<b>94.592.230</b>	<b>94.802.643</b>	<b>101.728.66</b>

**Table 3: Percentage growth in revenue by main revenue source**

Description	Adjusted 2016/2017 Budget	%	Budget Year 2017/2018	%
<b>REVNUE BY SOURCE</b>				
Property Rates	11.500.000.00	0.13	15.040.000.00	0.16
Property rates - Interest	900.000.00	0.01	450.000.00	0.00
Service Charges - refuse removal	500.000.00	0.01	1.100.000.00	0.01
Rental of facilities and equipment	2.929.854.00	0.03	739.480.00	0.01
Interest earned - external investments	4.060.000.00	0.04	3.040.000.00	0.03
Interest earned - outstanding debtors	90.000.00	0.00	70.000.00	0.00
Fines	352.000.00	0.00	400.000.00	0.00
Licences and Permits	272.500.00	0.00	343.000.00	0.00
Income from Agency Services	515.570.00	0.01	570.000.00	0.01
Government Grants and Subsidies	69.113.000.00	0.76	72.462.750.00	0.77
Other Income	601.500.00	0.01	377.000.00	0.00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>90.834.424.00</b>	<b>1.00</b>	<b>94.592.230.00</b>	<b>1.00</b>
Total revenue from rates and service charges	12.900.000.00	14.20	16.590.000.00	17.54

In line with the formats prescribed by the Municipal Budget and Reporting regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus / deficit.

Revenue generated from rates and service charges forms 16% of the revenue basket of the municipality. Operating grants and transfers totals R 72.4 million.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the municipality. National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. The municipality has increased rates and domestic refuse charges by 6.4% and all other service charges by 6. Commercial refuse charges have been increased with new tariffs introduced in line with the guidelines to ensure that the refuse tariff is cost effective.

### 1.4.1 Property Rates

In accordance with Section 32 (1) of the Municipal Property rates Act No. 6 of 2004, the municipality had compiled a new valuation roll effective 1 July 2017. 2017/2018 Would be the first year of implementation of the new valuation roll.

Property rates contribute towards covering the costs of the provision of general services. National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the MPRA, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the municipality has been amended accordingly.

The tariffs have not been increased for certain categories and increased by 6 per cent in other categories. However the rand value shows an increase of R3.5 million. This is mainly due to the compilation of a new valuation roll. The previous General Valuation roll was undertaken with an effective date of 01/07/2012, which means all values relate to a fixed date of 01/07/2011, some 5 years ago. Most properties have therefore experienced an increase in value due to time. Research has also indicated that the values placed on agricultural properties in particular may have been on the generously low side and appear to have escalated substantially in some cases due to the previous values being low.

The Property Rates Policy has been amended in order to implement the provisions of Section 93A of the Municipal Property Rates Amendment Act, 2014 (MPRA) on Transitional arrangement: Public Service Infrastructure; which states:-

- (1) *The prohibition on the levying of rates on public service infrastructure referred to in section 17(1)(a)(A) must be phased in over a period of five municipal financial years, with effect from the date of commencement of this Act.*
- (2) *The rates levied on property referred to in subsection (1) must-*
  - (a) *In the first year, be no more than 80 per cent of the rate for that year otherwise applicable to that property;*
  - (b) *In the second year, be no more than 60 per cent of the rate for that year otherwise applicable to that property;*
  - (c) *In the third year, be no more than 40 per cent of the rate for that year otherwise applicable to that property;*
  - (d) *In the fourth year be no more than 20 per cent of the rate for that year otherwise applicable to the property; and*
  - (e) *In the fifth year, be no more than 10 per cent of the rate for that year otherwise applicable to that property*

The municipality has budget for income against Public Service Infrastructure in terms of (2)(b) – third year of implementation.

The following stipulations in the Property Rates Policy are highlighted:

- The first R 15 000 of the market value of a residential property is excluded from the rateable value (Section 17h of the MPRA). In addition to this rebate, a further R 35 000 reduction on the market value of a residential property will be granted in terms of the municipality's property rates policy;
- Rebates will be granted to registered indigents in terms of the Indigent Policy;
- For the aged a maximum rebate of 80 per cent will be granted to the owners of residential rateable property. In this regard the following stipulations are relevant:

- The rateable property concerned must be occupied only by the applicant and his/her spouse, if any. (Other stipulations are contained in the policy)
- The municipality may grant a 100 per cent grant-in-aid on the assessment rates of rateable properties of certain classes such as registered welfare organisations provided they are registered and comply with the requirements as referred to in the Property rates Policy.

**Table 4: Comparison of the proposed rates to be levied for the 2017/2018 financial year**

Category	Current Tariff (1 July 2016)	Proposed Tariff (from 1 July 2017)	% Increase	Rate Ratio
	c	c		
<b>RESIDENTIAL</b>	<b>0.0072645</b>	<b>0.0072645</b>	<b>0.00%</b>	<b>1</b>
<b>BUSINESS, COMMERCIAL AND INDUSTRIAL</b>	<b>0.0146662</b>	<b>0.0146662</b>	<b>0.00%</b>	<b>2</b>
<b>VACANT LAND</b>	<b>0.0217935</b>	<b>0.0231011</b>	<b>6.00%</b>	<b>3</b>
<b>AGRICULTURAL</b>	<b>0.0018161</b>	<b>0.0018161</b>	<b>0.00%</b>	<b>0.25</b>
<b>PUBLIC SERVICE PURPOSES</b>	<b>0.0146662</b>	<b>0.0155461</b>	<b>6.00%</b>	<b>2</b>
<b>PUBLIC SERVICE INFRASTRUCTURE</b>	<b>0.0018161</b>	<b>0.0018161</b>	<b>0.00%</b>	<b>0.25</b>
<b>PUBLIC BENEFIT ORGANISATION</b>	<b>0.0018161</b>	<b>0.0018161</b>	<b>0.00%</b>	<b>0.25</b>
<b>OTHER</b>	<b>0.0042588</b>	<b>0.0045143</b>	<b>6.00%</b>	<b>0.62</b>
<b>UNAUTHORISED USE</b>	<b>0.0217935</b>	<b>0.0231011</b>	<b>6.00%</b>	<b>1.58</b>

#### 1.4.2 Refuse Removal

Currently waste removal is operating at a deficit. It is widely accepted that the rendering of this service should at least break even, which is currently not the case. The municipality will have to implement a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long term. The municipality has therefore reviewed the tariffs in respect of commercial users and attempted to apply an increase that would address this issue. Further to the above the tariff charge will be raised per unit and not per property. In order to align the service rendered with the tariffs, new tariffs for commercial users have been introduced.

A 6.4% increase in the waste removal tariff for domestic and commercial users is proposed from 1 July 2017. Currently indigent residential consumers are subsidised in full for refuse removal.

Although the municipality has affected a 6.4% increase on the refuse tariff, the income has increased by 120 per cent for 2017/2018 when compared to 2016/2017. This is largely due to the following:



- Extending the service to Siyathuthuka (Ward 2);
- Formalising and introducing new tariffs for commercial users where applicable

**Table 5: Comparison between current refuse removal fees and increases**

	<b>CURRENT TARIFFS 2016/17</b>	<b>PROPOSED TARIFFS 2017/18</b>	<b>% INCREASE</b>
Refuse removal residential once a week	40,15	42,72	6.4%
Refuse – Residential complex	New	625.00	New
Commercial twice a week	303,47	322,89	6.4%
Commercial five times a week	893,26	1250,00	6%
Commercial bulk	New	2500,00	New
Commercial daily	New	5000,00	New

The Waste Management (Refuse) trading service is budgeted at a deficit. We would fund the deficit through the equitable share.

#### **1.4.3 Transfers recognised- operational**

Transfers recognised operational contributes to 77 per cent of the total operating income of the municipality.

The municipality needs to investigate other sources of revenue through updating and reviewing its revenue enhancement strategy. Raising income continues to be a challenge for the municipality as we do not render services such as water, sanitation or electricity.

The municipality has also taken cognisance of the fact that its tariffs are not cost reflective and would need to align tariffs accordingly.

#### **1.4.4 Other income**

Other income has been increased per the request of department heads and has been aligned to the 2016/2017 forecast.

#### **1.5 Operating Expenditure Framework**

The municipality's expenditure framework for the 2017/18 budget and MTREF is informed by the following;

- The asset management plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash backed reserves to fund any deficit;
- Funding of the budget over the medium term as informed by Section 18 and 19 of the MFMA.

**Table 6: The following table is a high level summary of the 2017/18 budget (classified per main type of operating expenditure);**

Description	Adjusted Budget 2016/17	%	Budget Year 2017/18	%
<b><u>Expenditure By Type</u></b>				
Employee related costs	39,657	38.29	45,900	43.90
Remuneration of councillors	4,544	4.39	5,106	4.88
Debt impairment	1,350	1.30	1,050	1.00
Depreciation & asset impairment	11,517	11.12	11,867	11.35
Finance charges	148	0.14	18	0.02
Bulk purchases	–	–	–	
Other materials	–	–	–	
Contracted services	8,832	8.53	24,275	23.22
Transfers and subsidies	940	0.91	1,443	1.38
Other expenditure	36,572	35.31	4,889	14.24
Loss on disposal of PPE	–	–	–	
<b>Total Expenditure</b>	<b>103,560</b>		<b>104,547</b>	

### 1.5.1 Employee Related Costs

The budgeted allocation for employee related costs for the 2017/18 financial year totals R 45, 9 million, which equals 44 per cent of the total operating expenditure. Salary increases have been factored into this budget at a percentage increase of 7.5 per cent for the 2017/18 financial year. An annual increase of 6 per cent has been included for the 2018/2019 financial year and 6 per cent for the 2019/2020 financial year. The budget has also been drawn up considering the budgeting for applicable annual notch increases. There appears to be a vast increase compared to the adjustment budget against salaries, however this is largely due to resignations/ death or vacant positions during the 2016/2017 financial year. We budget for a full year for all approved positions.

In addition, expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions. Essential services departments are expected to introduce the "Shift System" to curb overtime and ensure compliance with relevant legislation.

All Senior Management positions have been budgeted for a full year in 2017/2018. Further to the above and analysing the trend and historical performance it is evident that performance bonuses had not been paid out to any senior manager for the past 3 years. Performance bonuses have been budgeted for in terms of the Local Government Municipal Performance regulations; however, affordability would be assessed during the adjustment process as required by regulation 32.

The municipality understands that sustainable job creation remains a national priority and in drafting the 2017/2018 budget and MTREFs, the municipality has explored opportunities to promote labour intensive approaches to delivering services, and more particularly to participate fully in the Expanded Public Works Programme.

### **1.5.2 Remuneration of Councillors**

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). A 6 per cent increase has been factored into the budget for the 2017/18 financial year. The Position of Mayor, Speaker and Deputy Mayor have been budgeted as full-time and all other positions are part-time.

The overall increase against 2016/2017 adjusted equates to 12 per cent. The municipality is legislated to have a mayor, speaker, deputy mayor, member of the executive committee and councillors. For 2016/2017 there was no councillor elected as Deputy Mayor for the period April 2017 to June 2017. The 2017/2018 budget has been aligned to legislation requirements.

### **1.5.3 Depreciation**

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R11,8 million for the 2017/18 financial year and equates to 11 per cent of the total operating expenditure.

### **1.5.4 Finance Charges**

The finance charges budgeted for under Table A4 relates to bank charges and finance charges on the lease of Photocopiers.

The contract for the photocopiers expires early in the new-year, Thus the decrease in expenditure when compared to the adjusted 2016/2017 budget.

### **1.5.5 Debt Impairment**

The municipality has budgeted for a collection rate of 90 per cent for rates and 80 per cent for refuse. Impairment of traffic fines has also been considered. An additional provision of R1.3 million has been made towards debt impairment. This provision would be reviewed during the adjustment budget.

The collection rate on average for rates is 87 per cent however we have implemented strict debt collection mechanisms to increase this percentage. We are therefore confident that we will improve to 90 per cent.

On average the collection rate on refuse between 75 per cent and 80 per cent.

### **1.5.6 Contracted Services**

In the 2017/18 financial year, contracted services totals R24.2 million and has escalated by 15 per cent. This is due in the main to annual increases by service providers as well as the introduction of operational costs arising from previous year's infrastructure projects. Further to the aforementioned and with the introduction of mSCOA more expenditure items have been classified as contracted services. Further details relating to contracted services can be seen in SA1.

### **1.5.7 General Expenditure**

General expenditure comprises various line items relating to the daily operations of the municipality. This group of expenditure has been identified as an area in which cost savings and efficiencies can be achieved. General expenditure totals R13.9 million in the 2017/18 financial year and has decreased by 23 per cent when compared the revised 2016/2017 budget.

In order to improve its sustainability, the municipality has adopted routine business practices in the day to day running of the municipality and has also implemented cost containment measures to eliminate wastage during the provision of services. The municipality understands that expenditure management is fundamental to the sustainability of the municipality.

**A detailed breakdown can be seen in the Consolidated Budget summary.**

### **1.5.8 Repairs and Maintenance**

In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. During the compilation of the 2017/2018 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the Municipality's infrastructure. Repairs and Maintenance has increased to 26% per cent in the 2017/2018 financial year.

The level of budgeted Repairs and Maintenance expenditure, expressed as a percentage of the asset values is 26 per cent. This is above the norm of 8 per cent as required by MFMA circular 55. The municipality budgets as per the maintenance plans and is confident that the budget would adequately secure the on-going health of the municipalities' infrastructure and assets.

### **1.5.9 Municipal Standard Chart of Account (mSCOA)**

The Municipal Standard Chart of accounts (mSCOA) is the biggest reform to be implemented in local government reform since the introduction of the MFMA. The mSCOA regulations apply to all municipalities with effect from 1 July 2017. This budget has thus been prepared in terms of mSCOA. The first draft was duly uploaded on the National Treasury Portal by 31 March 2017.

A working papers file, in line with Provincial Treasury circulars and guidance, has been opened.

The Municipality had to also change financial systems and it is expected that this exercise would be completed by June 2017.

### 1.5.10 Operating Budget Surplus / Deficit

The municipality has budgeted for an Operating deficit of R9,9 million in 2017/2018 and deficits of R8,7 and R10.4 million in the two respective outer years. MFMA circular No.72 requires all municipalities to adopt a surplus position. The deficit for the two outer years is lower than the non-cash items expenditure reflected on the budgets (e.g. Depreciation). The deficit would be funded from accumulated funds.

This may indicate that the tariffs and rates are insufficient to ensure that the community is making a sufficient contribution towards the economic benefits they are consuming over the medium-term budget period.

### 1.5.11 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services households are required to register in terms of the Municipality Indigent Policy. The municipality has in the 2017/2018 year undertaken to register all indigents and thereby create an updated indigent register. The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The amount under transfers and grants made by municipalities includes;

- Free basic electricity;
- Free Basic Refuse;
- Rebates on Rates offers to indigent
- Rebates on Rates offered to Pensioners

## 1.6 Capital expenditure

**Table 7: The following table provides a breakdown of budgeted capital expenditure per vote:**

<b>Vote</b>	<b>Adjustment Budget 2016/17</b>	<b>Budget Year 2017/18</b>	<b>Budget Year+1 2018/19</b>	<b>Budget Year+2 2019/20</b>
Executive and Council	942.687	25.000		
Finance and Administration	3.422.582	35.000		
Planning and Development	3.536.500	0		
Community & Social Services	455.000	425.000		
Public Safety	664.300	2.160.000		
Sport & Recreation	5.013.500	5.386.968		
Waste Management	0	0		
Road Transport	25.609.366	12.973.282	18.566.800	19.418.000
<b>Total Capital Budget</b>	<b>39.643.935</b>	<b>21.005.250</b>	<b>18.566.800</b>	<b>19.418.000</b>

For 2017/18 an amount of R20 million has been appropriated for the development of infrastructure which represents 95 per cent of the total capital budget. Roads receives the highest allocation of R12,9 million.

Management acknowledges that capital programmes needs a balanced funding structure addressing not only backlogs in services but also investment in new infrastructure as well as the renewing of current infrastructure.

Total new assets represents 32 per cent or R6,6 million of the total capital budget while asset renewal equates to 68 per cent or R 14,3 million. Further detail relating to asset classes and proposed capital expenditure is contained in table A9 (Asset Management). In addition to the MBRR table A9, MBRR table SA34a, b and c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

The accepted norm for renewal of assets is 40 per cent. The municipality however has the challenge of maintaining roads that have never been attended to such that communities can have access to basic services. The roads infrastructure has huge backlogs which the 2017/2018 budget is attempting to address.

Some of salient projects to be undertaken over the medium-term includes, amongst others:-

- Asphaltting of Smozomeni road Ward 6
- Construction of KwaBualwayo Sportsfield
- Tarring of internal roads Ward 4
- 2 x Sport Facilities

#### **1.6.1. Transfer recognised – Capital**

Transfers recognised capital contributes to 85 per cent or R17.7 million to the total capital expenditure.

The municipality is highly dependent on grants for the delivery of capital projects.

As an alternative source of funding the municipality has gone out to tender for service providers to source alternate funding for the municipality.

#### **1.7 Cash Flow**

As per table A8, all statutory requirements (PAYE, Pension, Medical Aid etc.) are met at month end.

The following provisions have been accounted for:-

- Post-retirement medical aid; and
- Long service provision
- Housing development fund

The budget will be funded from cash backed accumulated reserves.

Part of the Cash and Cash investments includes investment's less than three months which are captured under call investments in Table A6.

#### **1.8 Annual Budget Tables - Parent Municipality**

The following pages present the main budget as required.

# Municipal annual bud and MTREF & supporting tables

[Click for Instructions!](#)

Accountability

Transparency



**national**

Department  
National Treasury  
REPUBLIC OF SA

**Contact details:**

Elsabé Rossouw  
National Treasury  
Tel (012) 315-5534

## Preparation Instructions

Municipality Name: KZN227 Richmond

CFO Name: MR SANJAY MEWALAI

Tel: 0332122155 Fax:

E-Mail: CFO@RICHMOND.GOV.ZA

Budget for MTREF starting: 2017 Budget Year

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipal

LGDB Export

Name Voter

Printing Instructions

Important documents  
provide essential



### Organisational Structure Votes

## KZN227 Richmond - Contact Information

## A. GENERAL INFORMATION

Municipality KZN227 Richmond  
 Grade  
 Province KZN KWAZULU-NATAL  
 Web Address [www.richmond.gov.za](http://www.richmond.gov.za)  
 e-mail Address [info@richmond.gov.za](mailto:info@richmond.gov.za)

## B. CONTACT INFORMATION

Postal address  
 P.O. Box PBAG10  
 City/Town RICHMOND  
 Postal Code  
 Street address  
 Building MEMORIAL HALL  
 Street No. & Name 57 STERNE STREET  
 City/Town RICHMOND  
 Postal Code  
 General Contacts  
 Telephone number 033 212 2157  
 Fax number 033 212 4884

## C. POLITICAL LEADERSHIP

Sp. Rep.  
 ID Number  
 Title  
 Name  
 Telephone number  
 Cell number  
 Fax number  
 E-mail address

Mayor/Executive Mayor  
 ID Number  
 Title  
 Name  
 Telephone number  
 Cell number  
 Fax number  
 E-mail address

Deputy Mayor/Deputy Mayor  
 ID Number  
 Title  
 Name  
 Telephone number  
 Cell number  
 Fax number  
 E-mail address

## D. MANAGEMENT LEADERSHIP

Municipal Manager  
 ID Number  
 Title  
 Name  
 Telephone number  
 Cell number  
 Fax number  
 E-mail address

Chief Financial Officer  
 ID Number  
 Title  
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 Telephone number  
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Official responsible for submitting financial information  
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1. To be filled in by the Member of Parliament, City or District Council

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 Telephone number  
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 Fax number  
 E-mail address

Secretary/PA to the Mayor/Executive Mayor  
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Secretary/PA to the Deputy Mayor/Executive Mayor  
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Secretary/PA to the Municipal Manager  
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Secretary/PA to the Chief Financial Officer  
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KZN227 Richmond - Table A1 Budget Summary

Description	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	-	-	-	-	-	-	-	15,040	15,942	16,899
Service charges	-	-	-	-	-	-	-	1,070	1,134	1,202
Investment revenue	-	-	-	-	-	-	-	3,040	3,540	3,540
Transfers recognised - operational	-	-	-	-	-	-	-	72,463	71,131	76,891
Other own revenue	-	-	-	-	-	-	-	2,949	3,023	3,183
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	-	-	-	-	-	-	94,562	94,771	101,695
Employee costs	-	-	-	-	-	-	-	45,900	47,202	50,001
Remuneration of councillors	-	-	-	-	-	-	-	5,106	5,410	5,721
Depreciation & asset impairment	-	-	-	-	-	-	-	11,867	12,584	13,339
Finance charges	-	-	-	-	-	-	-	18	17	19
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	900	954	1,000
Other expenditure	-	-	-	-	-	-	-	40,756	37,313	42,106
<b>Total Expenditure</b>	-	-	-	-	-	-	-	104,546	103,480	112,185
<b>Surplus/(Deficit)</b>	-	-	-	-	-	-	-	(9,984)	(8,709)	(10,491)
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	17,780	18,567	19,418
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	-	-	-	-	-	-	7,776	9,858	8,927
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	-	-	-	-	-	-	-	7,776	9,858	8,927
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	-	-	-	-	-	-	-	21,005	18,567	19,418
Transfers recognised - capital	-	-	-	-	-	-	-	21,005	18,567	19,418
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
<b>Total sources of capital funds</b>	-	-	-	-	-	-	-	21,005	18,567	19,418
<b>Financial position</b>										
Total current assets	-	-	-	-	-	-	-	49,499	49,174	48,770
Total non current assets	-	-	-	-	-	-	-	214,945	218,659	221,998
Total current liabilities	-	-	-	-	-	-	-	29,293	29,143	30,891
Total non current liabilities	-	-	-	-	-	-	-	17,131	18,154	19,240
Community wealth/Equity	-	-	-	-	-	-	-	256,422	266,293	275,234
<b>Cash flows</b>										
Net cash from (used) operating	-	-	-	-	-	-	-	18,432	37,959	38,662
Net cash from (used) investing	-	-	-	-	-	-	-	(21,005)	(18,567)	(19,418)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	-	-	-	-	-	-	-	38,619	58,011	77,255
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	-	-	-	-	-	-	-	40,000	40,000	40,000
Allocation of cash and investments	-	-	-	-	-	-	-	26,661	26,377	28,964
<b>Balance - surplus (shortfall)</b>	-	-	-	-	-	-	-	13,339	13,623	11,046
<b>Asset management</b>										
Asset register summary (WDV)	-	-	-	-	-	-	161,927	161,927	186,580	195,184
Depreciation	-	-	-	-	-	-	12,558	12,558	13,312	14,110
Renewal of Existing Assets	-	-	-	-	-	-	-	2,400	-	-
Repairs and Maintenance	-	-	-	-	-	-	12,394	12,394	13,137	13,925
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	1,000	1,000	1,060	1,124
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	4	4	4	4
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	2	2	2	2
Refuse:	-	-	-	-	-	-	13	13	13	13

**KNZ227 Richmond - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

Functional Classification Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	-	-	-	-	-	76,033	82,659	85,676
Executive and council		-	-	-	-	-	-	2,749	2,886	3,024
Finance and administration		-	-	-	-	-	-	73,284	79,773	82,652
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	1,316	1,329	1,396
Community and social services		-	-	-	-	-	-	1,259	1,329	1,396
Sport and recreation		-	-	-	-	-	-	57	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	29,695	26,199	30,701
Planning and development		-	-	-	-	-	-	20,387	19,813	21,231
Road transport		-	-	-	-	-	-	9,308	6,386	9,470
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	4,379	2,196	2,330
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	4,379	2,196	2,330
<b>Total revenue - Functional</b>	<b>2</b>	-	-	-	-	-	-	111,422	112,384	120,102
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	-	-	-	-	-	40,266	42,338	44,659
Executive and council		-	-	-	-	-	-	12,138	12,632	13,281
Finance and administration		-	-	-	-	-	-	28,128	29,706	31,378
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	-	-	-	-	-	16,074	16,848	17,855
Community and social services		-	-	-	-	-	-	13,185	13,796	14,620
Sport and recreation		-	-	-	-	-	-	2,621	2,778	2,945
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	268	274	290
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	42,481	38,230	43,228
Planning and development		-	-	-	-	-	-	6,502	3,570	3,785
Road transport		-	-	-	-	-	-	35,979	34,660	38,443
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	-	-	-	-	-	4,826	5,115	5,422
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	446	473	502
Waste management		-	-	-	-	-	-	4,379	4,642	4,920
<b>Other</b>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total expenditure - Functional</b>	<b>3</b>	-	-	-	-	-	-	103,647	102,531	111,164
<b>Surplus (Deficit) for the year</b>		-	-	-	-	-	-	7,776	9,853	8,938

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

EXHIBIT 1: Attachment 1 - Table 1: Budgeted Financial Performance Targets and Responsibilities for Departmental Chairperson

Department	Position	Job Title	2014-2015		2015-2016		2016-2017		2017-2018		2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026		2026-2027		2027-2028		2028-2029		2029-2030		2030-2031		2031-2032		2032-2033		2033-2034		2034-2035		2035-2036		2036-2037		2037-2038		2038-2039		2039-2040		2040-2041		2041-2042		2042-2043		2043-2044		2044-2045		2045-2046		2046-2047		2047-2048		2048-2049		2049-2050		2050-2051		2051-2052		2052-2053		2053-2054		2054-2055		2055-2056		2056-2057		2057-2058		2058-2059		2059-2060		2060-2061		2061-2062		2062-2063		2063-2064		2064-2065		2065-2066		2066-2067		2067-2068		2068-2069		2069-2070		2070-2071		2071-2072		2072-2073		2073-2074		2074-2075		2075-2076		2076-2077		2077-2078		2078-2079		2079-2080		2080-2081		2081-2082		2082-2083		2083-2084		2084-2085		2085-2086		2086-2087		2087-2088		2088-2089		2089-2090		2090-2091		2091-2092		2092-2093		2093-2094		2094-2095		2095-2096		2096-2097		2097-2098		2098-2099		2099-2100		2100-2101		2101-2102		2102-2103		2103-2104		2104-2105		2105-2106		2106-2107		2107-2108		2108-2109		2109-2110		2110-2111		2111-2112		2112-2113		2113-2114		2114-2115		2115-2116		2116-2117		2117-2118		2118-2119		2119-2120		2120-2121		2121-2122		2122-2123		2123-2124		2124-2125		2125-2126		2126-2127		2127-2128		2128-2129		2129-2130		2130-2131		2131-2132		2132-2133		2133-2134		2134-2135		2135-2136		2136-2137		2137-2138		2138-2139		2139-2140		2140-2141		2141-2142		2142-2143		2143-2144		2144-2145		2145-2146		2146-2147		2147-2148		2148-2149		2149-2150		2150-2151		2151-2152		2152-2153		2153-2154		2154-2155		2155-2156		2156-2157		2157-2158		2158-2159		2159-2160		2160-2161		2161-2162		2162-2163		2163-2164		2164-2165		2165-2166		2166-2167		2167-2168		2168-2169		2169-2170		2170-2171		2171-2172		2172-2173		2173-2174		2174-2175		2175-2176		2176-2177		2177-2178		2178-2179		2179-2180		2180-2181		2181-2182		2182-2183		2183-2184		2184-2185		2185-2186		2186-2187		2187-2188		2188-2189		2189-2190		2190-2191		2191-2192		2192-2193		2193-2194		2194-2195		2195-2196		2196-2197		2197-2198		2198-2199		2199-2200		2200-2201		2201-2202		2202-2203		2203-2204		2204-2205		2205-2206		2206-2207		2207-2208		2208-2209		2209-2210		2210-2211		2211-2212		2212-2213		2213-2214		2214-2215		2215-2216		2216-2217		2217-2218		2218-2219		2219-2220		2220-2221		2221-2222		2222-2223		2223-2224		2224-2225		2225-2226		2226-2227		2227-2228		2228-2229		2229-2230		2230-2231		2231-2232		2232-2233		2233-2234		2234-2235		2235-2236		2236-2237		2237-2238		2238-2239		2239-2240		2240-2241		2241-2242		2242-2243		2243-2244		2244-2245		2245-2246		2246-2247		2247-2248		2248-2249		2249-2250		2250-2251		2251-2252		2252-2253		2253-2254		2254-2255		2255-2256		2256-2257		2257-2258		2258-2259		2259-2260		2260-2261		2261-2262		2262-2263		2263-2264		2264-2265		2265-2266		2266-2267		2267-2268		2268-2269		2269-2270		2270-2271		2271-2272		2272-2273		2273-2274		2274-2275		2275-2276		2276-2277		2277-2278		2278-2279		2279-2280		2280-2281		2281-2282		2282-2283		2283-2284		2284-2285		2285-2286		2286-2287		2287-2288		2288-2289		2289-2290		2290-2291		2291-2292		2292-2293		2293-2294		2294-2295		2295-2296		2296-2297		2297-2298		2298-2299		2299-2300		2300-2301		2301-2302		2302-2303		2303-2304		2304-2305		2305-2306		2306-2307		2307-2308		2308-2309		2309-2310		2310-2311		2311-2312		2312-2313		2313-2314		2314-2315		2315-2316		2316-2317		2317-2318		2318-2319		2319-2320		2320-2321		2321-2322		2322-2323		2323-2324		2324-2325		2325-2326		2326-2327		2327-2328		2328-2329		2329-2330		2330-2331		2331-2332		2332-2333		2333-2334		2334-2335		2335-2336		2336-2337		2337-2338		2338-2339		2339-2340		2340-2341		2341-2342		2342-2343		2343-2344		2344-2345		2345-2346		2346-2347		2347-2348		2348-2349		2349-2350		2350-2351		2351-2352		2352-2353		2353-2354		2354-2355		2355-2356		2356-2357		2357-2358		2358-2359		2359-2360		2360-2361		2361-2362		2362-2363		2363-2364		2364-2365		2365-2366		2366-2367		2367-2368		2368-2369		2369-2370		2370-2371		2371-2372		2372-2373		2373-2374		2374-2375		2375-2376		2376-2377		2377-2378		2378-2379		2379-2380		2380-2381		2381-2382		2382-2383		2383-2384		2384-2385		2385-2386		2386-2387		2387-2388		2388-2389		2389-2390		2390-2391		2391-2392		2392-2393		2393-2394		2394-2395		2395-2396		239
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**KZN227 Richmond - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)**

Vote Description R thousand	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year 2019/20
<b>Revenue by Vote</b>	1									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-			
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	2,749	2,886	3,02
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	73,284	79,773	82,65
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	20,387	19,813	21,23
Vote 5 - HOUSING		-	-	-	-	-	-	1,259	1,329	1,39
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	-	-	-	-	-	435	461	48
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	57	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	4,379	2,196	2,33
Vote 10 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	8,873	5,925	8,981
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	-	-	-	-	-	-	-	-
<b>Expenditure by Vote to be appropriated</b>	1							111,422	112,384	120,102
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-			
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	12,138	12,632	13,281
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	28,128	29,706	31,378
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	6,502	3,570	3,785
Vote 5 - HOUSING		-	-	-	-	-	-	13,185	13,791	14,630
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	268	274	290
Vote 7 - SPORTS AND RECREATION		-	-	-	-	-	-	3,729	3,953	4,190
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	2,621	2,778	2,945
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	4,379	4,642	4,920
Vote 10 - ROADS TRANSPORT		-	-	-	-	-	-	446	473	502
Vote 11 - Null		-	-	-	-	-	-	32,250	30,708	35,253
Vote 12 - Null		-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	2	-	-	-	-	-	-	103,646	102,526	111,174
<b>References</b>								7,776	9,858	8,927

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

KZN227 Richmond - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>Revenue by Vote</b>	<b>1</b>									
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>		-	-	-	-	-	-	2,749	2,886	3,024
1.1 - Municipal Manager		-	-	-	-	-	-	-	-	-
1.2 - Council		-	-	-	-	-	-	2,749	2,886	3,024
<b>Vote 2 - FINANCE AND ADMIN</b>		-	-	-	-	-	-	73,284	79,773	82,662
2.1 - Budget and Treasury		-	-	-	-	-	-	73,172	79,660	82,538
2.2 - Corporate Services		-	-	-	-	-	-	112	112	112
2.3 - Security		-	-	-	-	-	-	-	-	-
<b>Vote 3 - PLANNING AND DEVELOPMENT</b>		-	-	-	-	-	-	20,367	19,813	21,231
3.1 - Planning		-	-	-	-	-	-	40	42	545
3.2 - Local Economic Development		-	-	-	-	-	-	1,852	227	246
3.3 - PMU		-	-	-	-	-	-	18,695	19,544	20,440
<b>Vote 4 - COMMUNITY AND SOCIAL SERVICES</b>		-	-	-	-	-	-	1,259	1,329	1,396
4.1 - Community Hall		-	-	-	-	-	-	267	287	305
4.2 - Cemetery		-	-	-	-	-	-	50	53	56
4.3 - Library		-	-	-	-	-	-	942	999	1,034
4.4 - Disaster		-	-	-	-	-	-	-	-	-
<b>Vote 5 - HOUSING</b>		-	-	-	-	-	-	-	-	-
5.1 - Housing		-	-	-	-	-	-	-	-	-
<b>Vote 6 - PUBLIC SAFETY</b>		-	-	-	-	-	-	435	461	489
6.1 - Null		-	-	-	-	-	-	-	-	-
6.2 - Police		-	-	-	-	-	-	435	461	489
6.3 - Learners and Drivers Licence		-	-	-	-	-	-	-	-	-
<b>7 - SPORTS AND RECREATION</b>		-	-	-	-	-	-	57	-	-
7.1 - Grass Cutting		-	-	-	-	-	-	57	-	-
<b>Vote 8 - WASTE MANAGEMENT</b>		-	-	-	-	-	-	4,379	2,196	2,330
8.1 - Solid Waste		-	-	-	-	-	-	4,359	2,175	2,307
8.2 - Street Cleaning		-	-	-	-	-	-	-	-	-
8.3 - Landfill Site		-	-	-	-	-	-	20	21	22
<b>Vote 9 - WASTE WATER MANAGEMENT</b>		-	-	-	-	-	-	-	-	-
9.1 - Public Toilets		-	-	-	-	-	-	-	-	-
<b>Vote 10 - ROADS TRANSPORT</b>		-	-	-	-	-	-	8,873	5,925	8,981
10.1 - Roads		-	-	-	-	-	-	8,873	5,925	8,981
<b>Total Revenue by Vote</b>	<b>2</b>	-	-	-	-	-	-	111,422	112,384	120,102

KZN227 Richmond - Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN227 Richmond - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>										
<b>Revenue By Source</b>											
Property rates	2	-	-	-	-	-	-	-	15,040	15,942	16,899
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	1,070	1,134	1,202
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	-	-	-	-	-	656	630	657
Interest earned - outstanding debtors		-	-	-	-	-	-	-	3,940	3,540	3,540
Dividends received		-	-	-	-	-	-	-	70	72	75
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-
Licences and permits		-	-	-	-	-	-	-	870	845	922
Agency services		-	-	-	-	-	-	-	779	831	887
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Other revenue	2	-	-	-	-	-	-	-	72,493	71,131	76,891
Gains on disposal of PPE		-	-	-	-	-	-	-	575	594	622
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	<b>94,562</b>	<b>94,771</b>	<b>101,695</b>
<b>Expenditure By Type</b>											
Employee related costs	2	-	-	-	-	-	-	-	45,900	47,202	50,001
Remuneration of councillors		-	-	-	-	-	-	-	3,106	5,410	5,721
Debt impairment	3	-	-	-	-	-	-	-	1,050	1,113	1,190
Depreciation & asset impairment	2	-	-	-	-	-	-	-	11,867	12,584	13,339
Finance charges		-	-	-	-	-	-	-	18	17	19
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	24,275	22,155	26,088
Transfers and subsidies		-	-	-	-	-	-	-	900	954	1,000
Other expenditure	4, 5	-	-	-	-	-	-	-	15,431	14,045	14,838
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	-	-	-	-	-	<b>104,546</b>	<b>103,480</b>	<b>112,185</b>
<b>Surplus/(Deficit)</b>											
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	(9,984)	(8,709)	(10,491)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	17,760	18,567	19,418
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-	<b>7,776</b>	<b>9,858</b>	<b>8,927</b>
Taxation		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	-	-	-	-	-	-	<b>7,776</b>	<b>9,858</b>	<b>8,927</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	-	-	-	-	-	-	<b>7,776</b>	<b>9,858</b>	<b>8,927</b>
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		-	-	-	-	-	-	-	<b>7,776</b>	<b>9,858</b>	<b>8,927</b>
<b>References</b>											
		-	-	-	-	-	-	-	<b>7,776</b>	<b>9,858</b>	<b>8,927</b>

## References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (includes Joint Ventures)



KZN227 Richmond - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>	<b>1</b>										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	-	-	-	-
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 10 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	-	-	-
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	<b>7</b>	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	<b>2</b>										
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	25	-	-
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	-	185	-	-
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	425	-	-
Vote 5 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORTS AND RECREATION		-	-	-	-	-	-	-	2,010	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	5,387	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 10 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 11 - Null		-	-	-	-	-	-	-	12,973	18,567	19,418
Vote 12 - Null		-	-	-	-	-	-	-	-	-	-
Vote 13 - Null		-	-	-	-	-	-	-	-	-	-
Vote 14 - Null		-	-	-	-	-	-	-	-	-	-
Vote 15 - Null		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		-	-	-	-	-	-	-	21,005	18,567	19,418
<b>Total Capital Expenditure - Vote</b>		-	-	-	-	-	-	-	21,005	18,567	19,418
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>									210	-	-
Executive and council		-	-	-	-	-	-	-	25	-	-
Finance and administration		-	-	-	-	-	-	-	185	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>									7,822	-	-
Community and social services		-	-	-	-	-	-	-	425	-	-
Sport and recreation		-	-	-	-	-	-	-	5,387	-	-
Public safety		-	-	-	-	-	-	-	2,010	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>									12,973	18,567	19,418
Planning and development		-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	12,973	18,567	19,418
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>									-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>									-	-	-
<b>Total Capital Expenditure - Functional</b>	<b>3</b>	-	-	-	-	-	-	-	21,005	18,567	19,418
<b>Funded by:</b>											
National Government		-	-	-	-	-	-	-	17,760	18,567	19,418
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	3,245	-	-
<b>Transfers recognised - capital</b>	<b>4</b>	-	-	-	-	-	-	-	21,005	18,567	19,418
<b>Public contributions &amp; donations</b>	<b>5</b>	-	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	<b>6</b>	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	<b>7</b>	-	-	-	-	-	-	-	21,005	18,567	19,418

**References**

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.
- Capital expenditure by functional classification must reconcile to the appropriations by vote.
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure).
- Must reconcile to Budgeted Financial Performance (revenue and expenditure).
- Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17.
- Total Capital Funding must balance with Total Capital Expenditure.
- Include any capitalised interest (MFMA section 46) as part of relevant capital budget.

K21227 Richmond - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		1	2	3	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Capital Expenditure - Municipal Vote</b>											
<b>Single-year expenditure representation</b>	2										
<b>Vote 1 - EXECUTIVE AND COUNCIL</b>											
1.1 - Municipal Manager									25		
1.2 - Council									25		
<b>Vote 2 - FINANCE AND ADMIN</b>											
2.1 - Budget and Treasury									185		
2.2 - Corporate Services									35		
2.3 - Security									160		
<b>Vote 3 - PLANNING AND DEVELOPMENT</b>											
3.1 - Planning											
3.2 - Local Economic Development											
3.3 - PMU											
<b>Vote 4 - COMMUNITY AND SOCIAL SERVICES</b>											
4.1 - Community Hall									428		
4.2 - Cemetery									45		
4.3 - Library											
4.4 - Disaster											
<b>Vote 5 - HOUSING</b>											
5.1 - Housing											
<b>Vote 6 - PUBLIC SAFETY</b>											
6.1 - Null									2,010		
6.2 - Police									2,010		
6.3 - Learners and Drivers Licence											
<b>Vote 7 - SPORTS AND RECREATION</b>											
7.1 - Grass Cutting									5,382		
<b>Vote 8 - WASTE MANAGEMENT</b>											
8.1 - Solid Waste											
8.2 - Street Cleaning											
8.3 - Landfill Site											
<b>Vote 9 - WASTE WATER MANAGEMENT</b>											
9.1 - Public Toilet											
<b>Vote 10 - ROADS TRANSPORT</b>											
10.1 - Roads									12,978	10,567	10,418
									12,978	10,567	10,418
<b>Vote 11 - Null</b>											
<b>Capital single-year expenditure sub-total</b>									21,065	10,567	10,418
<b>Total Capital Expenditure</b>									21,065	10,567	10,418

KZN227 Richmond - Table A6 Budgeted Financial Position

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		-	-	-	-	-	-	-	500	500	500
Call investment deposits	1	-	-	-	-	-	-	-	40,000	40,000	40,000
Consumer debtors	1	-	-	-	-	-	-	-	9,499	9,174	8,770
Other debtors		-	-	-	-	-	-	-	5,000	5,000	5,000
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	-	-	-	-	-	70	70	70
<b>Total current assets</b>		-	-	-	-	-	-	-	55,069	54,744	54,340
<b>Non current assets</b>											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		-	-	-	-	-	-	-	-	-	-
Investment in Associate		-	-	-	-	-	-	-	4,115	4,115	4,115
Property, plant and equipment	3	-	-	-	-	-	-	-	214,915	218,659	221,998
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	30	30	30
Other non-current assets		-	-	-	-	-	-	-	65	65	65
<b>Total non current assets</b>		-	-	-	-	-	-	-	219,125	222,869	226,208
<b>TOTAL ASSETS</b>		-	-	-	-	-	-	-	274,194	277,613	280,547
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	-	-	-	-	-	-	-	-	-	-
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	-	-	-	-	-	-	-	29,293	29,143	30,891
Provisions		-	-	-	-	-	-	-	5,701	6,100	6,527
<b>Total current liabilities</b>		-	-	-	-	-	-	-	34,994	35,243	37,418
<b>Non current liabilities</b>											
Borrowing		-	-	-	-	-	-	-	66	66	66
Provisions		-	-	-	-	-	-	-	17,065	18,089	19,174
<b>Total non current liabilities</b>		-	-	-	-	-	-	-	17,131	18,154	19,240
<b>TOTAL LIABILITIES</b>		-	-	-	-	-	-	-	52,125	53,397	56,658
<b>NET ASSETS</b>	5	-	-	-	-	-	-	-	222,069	224,216	223,889
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		-	-	-	-	-	-	-	273,905	283,763	292,691
Reserves	4	-	-	-	-	-	-	-	288	301	315
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	-	-	-	-	-	-	-	274,194	284,065	293,006

## References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

KZN227 Richmond - Table A7 Budgeted Cash Flows

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	-	-	-	-	-	-	13,536	15,942	16,899
Service charges		-	-	-	-	-	-	-	856	1,134	1,202
Other revenue		-	-	-	-	-	-	-	2,879	2,951	3,088
Government - operating	1	-	-	-	-	-	-	-	72,463	71,131	76,891
Government - capital	1	-	-	-	-	-	-	-	17,760	18,567	19,418
Interest		-	-	-	-	-	-	-	3,110	3,612	3,615
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		-	-	-	-	-	-	-	(90,712)	(75,361)	(82,432)
Finance charges		-	-	-	-	-	-	-	(18)	(17)	(19)
Transfers and Grants	1	-	-	-	-	-	-	-	(1,443)	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>									18,432	37,969	38,662
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Assets		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>									(21,005)	(18,567)	(19,418)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>									(21,005)	(18,567)	(19,418)
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>									-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	(2,573)	19,382	19,244
Cash/cash equivalents at the year end:	2	-	-	-	-	-	-	-	41,192	38,619	58,011
<b>References</b>									38,619	58,011	77,255

1. Local/District municipalities to include transfers from/to District/Local Municipalities  
 2. Cash equivalents includes investments with maturities of 3 months or less

**KZN227 Richmond - Table A8 Cash backed reserves/accumulated surplus reconciliation**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	-	-	-	-	-	-	-	38,619	58,011	77,255
Other current investments > 90 days		-	-	-	-	-	-	-	1,881	(17,511)	(36,755)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and Investments available:</b>									40,500	40,500	40,500
<b>Application of cash and investments</b>											
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	1,800	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	-	-	-	-	-	-	-	-	-	-
Other provisions		-	-	-	-	-	-	-	14,354	15,020	17,170
Long term investments committed	4	-	-	-	-	-	-	-	5,701	6,100	3,527
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
<b>Total Application of cash and Investments:</b>									275	275	275
<b>Surplus(shortfall)</b>									22,130	21,395	23,972
<b>References</b>									18,370	19,105	16,528

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves

**KZN227 Richmond - Table A9 Asset Management**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand										
CAPITAL EXPENDITURE										
Total New Assets										
Roads Infrastructure	1	-	-	-	-	-	-	6,632	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	600	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	600	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	400	-	-
Community Assets		-	-	-	-	-	-	5,487	-	-
Heritage Assets		-	-	-	-	-	-	5,687	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	60	-	-	
Machinery and Equipment	-	-	-	-	-	-	25	-	-	
Transport Assets	-	-	-	-	-	-	50	-	-	
Libraries	-	-	-	-	-	-	10	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets										
Roads Infrastructure	2	-	-	-	-	-	-	2,400	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	2,000	-	-
Community Assets		-	-	-	-	-	-	400	-	-
Heritage Assets		-	-	-	-	-	-	2,400	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets										
Roads Infrastructure	3	-	-	-	-	-	-	11,973	18,567	19,418
Storm water Infrastructure		-	-	-	-	-	-	11,973	18,567	19,418
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	11,973	18,567	19,418
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	

Electrical Infrastructure	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	5,217	5,458	5,708
Community Facilities	-	-	-	-	-	-	1,215	1,300	1,391
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	1,215	1,300	1,391
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	46	49	52
Housing	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	46	49	52
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	100	107	114
Furniture and Office Equipment	-	-	-	-	-	-	100	107	114
Machinery and Equipment	-	-	-	-	-	-	260	278	298
Transport Assets	-	-	-	-	-	-	5,456	5,838	6,247
Libraries	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	-	-	-	-	-	-	24,952	26,449	28,035
Renewal and upgrading of Existing Assets as % of total capex	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	88.4%	100.0%	100.0%
Renewal and upgrading of Existing Assets as % of deprecn	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	114.5%	139.5%	137.6%
R&M as a % of PPE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.8%	6.0%	6.3%
Renewal and upgrading and R&M as a % of PPE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	17.0%	17.0%	17.0%

#### References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

KZN227 Richmond - Table A10 Basic service delivery measurement

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	13,567	13,567	13,567
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	4,500	4,500	4,500
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>								18,067	18,067	18,067
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	4,057	4,057	4,057
<i>Below Minimum Service Level sub-total</i>								4,057	4,057	4,057
<b>Total number of households</b>	5	-	-	-	-	-	-	22,124	22,124	22,124
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	5,249	6,363	6,363
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	12,375	12,375	12,375
<i>Minimum Service Level and Above sub-total</i>								17,624	18,738	18,738
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>								-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	17,624	18,738	18,738
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	15,971	15,971	15,971
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>								15,971	15,971	15,971
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	1,654	1,654	1,654
<i>Below Minimum Service Level sub-total</i>								1,654	1,654	1,654
<b>Total number of households</b>	5	-	-	-	-	-	-	17,625	17,625	17,625
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	1,500	2,000	5,000
<i>Minimum Service Level and Above sub-total</i>								1,500	2,000	5,000
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	12,000	12,000	12,000
Using own refuse dump		-	-	-	-	-	-	1,000	1,000	1,000
Other rubbish disposal		-	-	-	-	-	-	35	35	35
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>								13,035	13,035	13,035
<b>Total number of households</b>	5	-	-	-	-	-	-	14,538	15,035	18,035
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	25	25	25
Refuse (removed at least once a week)		-	-	-	-	-	-	770	800	1,000
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>								1,000	1,060	1,124
<b>Total cost of FBS provided</b>								1,000	1,060	1,124
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	49	49	49
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other	8	-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		-	-	-	-	-	-	-	-	-

## References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service



[illegible]

1. *Identify research with budgeted financial performance (Revenue and Expenses)*  
2. *Identify research in supporting dissemination to all cell clusters*  
3. *Insert other categories where revenue or expenditure is of statistical nature that represents more than 10% of Total Expenditure*  
4. *Expenditure to meet any individual obligation*  
5. *This sub-total must agree with the total on SABR, but excluding employee and board members' fees*  
6. *Include a note for any revenue item that is identified by 'Revenue Bridge'*  
7. *Report the 'donation may' have also given providing 'specialist study' of 10% or more budgets where appropriate and 20% or more, include separately under code: 99999999*

KZN227 Richmond - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE AND COUNCIL	Vote 2 - FINANCE AND ADMIN	Vote 3 - PLANNING AND DEVELOPMENT	Vote 4 - COMMUNITY AND SOCIAL SERVICES	Vote 5 - HOUSING	Vote 6 - PUBLIC SAFETY	Vote 7 - SPORTS AND RECREATION	Vote 8 - WASTE MANAGEMENT	Vote 9 - WASTE WATER MANAGEMENT	Vote 10 - ROADS TRANSPORT	Vote 11 - Null	Vote 12 - Null	Vote 13 - Null	Vote 14 - Null	Vote 15 - Null	Total
<b>R thousand</b>	<b>1</b>																
<b>Revenue By Source</b>																	
Property rates		-	15 040	-	-	-	-	-	-	-	-	-	-	-	-	-	15 040
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	1 070	-	-	-	-	-	-	-	1 070
Rental of facilities and equipment		-	30	-	267	-	-	51	-	-	-	-	-	-	-	-	348
Interest earned - external investments		-	2 040	-	-	-	-	-	-	-	-	-	-	-	-	-	2 040
Interest earned - outstanding debtors		-	70	-	-	-	-	-	41	-	-	-	-	-	-	-	111
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	450	-	-	-	291	-	-	-	-	-	-	-	-	-	741
Licences and permits		-	-	191	-	-	15	-	-	-	501	-	-	-	-	-	797
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue		-	1 711	55	10	-	-	-	21	-	3 011	-	-	-	-	-	4 808
Transfers and subsidies		2 744	56 225	2 048	1 852	-	-	-	3 240	-	8 010	-	-	-	-	-	64 079
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	72 463
<b>Expenditure By Type</b>																	
Employee related costs		2 295	15 716	4 871	5 014	352	2 876	1 039	2 143	51	9 201	-	-	-	-	-	45 300
Remuneration of councillors		1 016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1 016
Debt impairment		-	1 491	-	-	-	-	-	-	-	-	-	-	-	-	-	1 491
Depreciation & asset impairment		149	841	7	1 376	-	501	5	673	-	8 112	-	-	-	-	-	11 967
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases		-	-	-	-	-	-	-	-	-	6	-	-	-	-	-	6
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		1 170	3 634	2 155	4 346	-	1 891	301	492	-	11 794	-	-	-	-	-	24 276
Transfers and subsidies		-	-	-	900	-	-	-	-	-	-	-	-	-	-	-	900
Other expenditure		2 946	4 871	723	2 975	17	279	218	781	15	3 155	-	-	-	-	-	15 431
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		12 136	28 128	5 859	15 526	286	3 729	2 621	4 379	446	32 250	-	-	-	-	-	104 546
<b>Surplus/(Deficit)</b>		(12 136)	(28 128)	(5 859)	(15 526)	(286)	(3 729)	(2 621)	(4 379)	(446)	(32 250)	-	-	-	-	-	(32 083)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	17 790	-	-	-	-	-	-	-	-	-	-	-	-	17 790
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		(12 136)	(28 128)	12 701	(15 526)	(286)	(3 729)	(2 621)	(4 379)	(446)	(32 250)	-	-	-	-	-	7 776

**References**

1. Departmental columns to be based on municipal organisation structure

**KZN227 Richmond - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand											
ASSETS											
Call investment deposits											
Call deposits		-	-	-	-	-	-	-	40 000	40 000	40 000
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	40,000	40,000	40,000
Consumer debtors											
Consumer debtors		-	-	-	-	-	-	-	19 650	19 850	20 650
Less: Provision for debt impairment		-	-	-	-	-	-	-	(9 151)	(10 476)	(11 980)
Total Consumer debtors	2	-	-	-	-	-	-	-	9,499	9,174	8,770
Debt impairment provision											
Balance at the beginning of the year		-	-	-	-	-	-	-	7 901	9 151	10 476
Contributions to the provision		-	-	-	-	-	-	-	1 260	1 325	1 405
Bad debts written off		-	-	-	-	-	-	-	-	-	-
Balance at end of year		-	-	-	-	-	-	-	9,151	10,476	11,880
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		-	-	-	-	-	-	-	214,915	218 659	221 998
Leases recognised as PPE	3	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-
Total property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	214,915	218,659	221,998
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	-	-	-
Trade and other payables											
Trade and other creditors		-	-	-	-	-	-	-	27,493	29 143	30 891
Unspent conditional transfers		-	-	-	-	-	-	-	1 800	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	-	-	-	-	-	-	-	29,293	29,143	30,891
Non current liabilities - Borrowing											
Borrowing	4	-	-	-	-	-	-	-	66	66	66
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	66	66	66
Provisions - non-current											
Retirement benefits		-	-	-	-	-	-	-	11 540	12 233	12 967
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	5,525	5,856	6,208
Other		-	-	-	-	-	-	-	-	-	-
Total Provisions - non-current		-	-	-	-	-	-	-	17,065	18,089	19,174
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	-	-	-	-	286 129	273 905	283 763
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	-	-	-	-	286,129	273,905	283,763
Surplus/(Deficit)		-	-	-	-	-	-	-	7,776	9,858	8,927
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	-	-	-	-	-	-	-	273,905	283,763	292,691
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	288	301	315
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	288	301	315
TOTAL COMMUNITY WEALTH/EQUITY	2	-	-	-	-	-	-	-	274,194	284,065	293,006
Total capital expenditure includes expenditure on nationally significant priorities:											
Provision of basic services											

KZN227 Richmond - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand												
Basic Service Delivery and Infrastructure development	To address services backlogs and future growth as well as maintain and upgrade existing infrastructure by:  a) Prioritise the use of current capital project resources b) Identify and identify the implementation of required training and skills development c) Prepare and implement demand management plan									13,744	8,563	11,798
Rural and local economic development	To stimulate economic development to create a better environment suitable for vigorous economic development thereby enhancing economic and socio economic growth by:  a) Rural development and land reform as well as provide land owners b) Review LED strategy based on outcome of analysis of services c) Develop and implement LED policies and procedures d) Promote LED strategies inclusive of programmes and projects									3,527	2,196	2,813
Good Governance and Public Participation	To provide systems and mechanisms for accountability and public participation in municipal development matters by:  a) Formulate an integrated development plan within the context of the 5 year cycle b) Formulate organisational performance management framework c) Formulate communication strategy d) Prevention, awareness and education e) To partner with the Department of Social Development											
Municipal Transformation and Institutional development	Provide input into the review of the current Recruitment and retention strategy by:  a) Schedule of critical skills required									2,749	2,886	3,064
Municipal Financial Viability and Management	To manage municipal resources to ensure financial sustainability and affordability by:  a) introduce investment incentive schemes b) incorporate previously non-rimed assets									73,284	79,772	82,452
Spatial and Environmental (Cross Cutting)	To prioritise efficient and credible strategic and spatial municipal planning by:  a) Develop well in well schemes  b) Review SDF c) Develop local area plans - Ntleni, Magod, Hopetown d) Develop integrated SDF e) To improve response on residents									1,259	1,329	1,396
Allocations to other priorities		2										
Total Revenue (excluding capital transfers and contributions)		1		-	-	-	-	-	-	94,562	94,767	101,684

## References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

KZN227 Richmond - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Richmond</b>												
Basic Service Delivery and Infrastructure Development	To deliver services to citizens and ensure growth as well as maintain and improve working infrastructure by: a) Promote the use of current capital financial resources  b) Identify and initiate the implementation of revenue raising and cost saving measures  c) Promote and implement revenue management plan									46,594	45,781	48,111
Small and local economic development	To stimulate economic development in order to: - maintain sustainable economic activities a) Attract investment and local capital as well as promote and - create  b) Enhance LED strategy through income generating activities  c) Develop and implement LED policies and procedures  d) Promote LED strategies and plans of programmes and projects									6,502	1,510	1,285
Good Governance and Public Participation	To provide systems and mechanisms for accountability and public participation in municipal development plans by: a) Formulate an integrated development plan within the context of the 3 year cycle  b) Formulate operational performance management and strategy  c) Formulate communication strategy  d) Promote accountability and  e) To promote with the Department of Social Development									10,110	10,632	13,281
Municipal Transformation and Industrial Development	Provide input in the delivery of the current Municipal development strategy by:  a) Strengthen cultural skills network											
Municipal Financial Viability and Management	To manage municipal resources in order to ensure sustainability and affordability by:  a) Introduce a responsible income policies  b) Incorporate previous financial plans									28,135	27,706	31,376
Spatial and Environmental (Core City)	To promote economic and create employment and spatial planning by:  a) Develop and implement  b) Review SDF  c) Develop local development - develop - develop  d) Develop national SDF  e) To manage resources in									15,100	10,791	15,530
Allocations to other priorities												
Total Expenditure				1	-	-	-	-	-	104,546	103,490	112,185
References												

1. Total expenditure must reconcile to Table A4 Budget and Financial Performance (revenue and expenditure)

KZN227 Richmond - Supporting Table SAS Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2013/14			2014/15			2015/16			Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20						
R thousand																		
Basic Service Delivery and Infrastructure Development	To address services backlog and ensure growth as well as maintain and upgrade existing infrastructure by: a) Promote the use of various capital financial resources b) Identify and facilitate the implementation of capital funding and public development c) Improve and implement, develop infrastructure plan	A													12 735	18 567	19 418	
		B																
		C																
		D																
		E																
		F												2 111				
Socio-Economic Development	To stimulate economic development and growth in various business specific for regional economic development, thereby: a) Create development and growth as well as create jobs b) Review IDP strategy, LRP, M, R, and other related documents c) Develop and implement LED policies and programmes d) Review IDP strategic outcome of programmes and projects	G																
		H																
		I																
		J																
Good Governance and Public Participation	To provide relevant and mechanisms for accountability and public participation in municipal governance, thereby: a) Formulate an integrated development plan within the framework of the 5 year plan b) Formulate integrated performance and regular framework c) Establish a communication strategy d) Promote or establish and maintain e) To progress with the Development of Social Development	K												15				
		L																
		M																
		N																
		O																
		P																
Municipal Infrastructure and Institutional Development	To provide infrastructure services, to ensure financial and institutional strategy by: a) Ensure that financial plans are met	Q												185				
		R																
Municipal Financial Health and Management	To manage municipal resources to ensure financial sustainability by: a) Increase revenues in various schemes b) Increase pre-revenue and post-revenue	S																
		T																
Spatial and Environmental (Green) Development	To promote an efficient and effective spatial and environmental planning by: a) Develop spatial planning b) Review IDP c) Develop local environmental policy d) Develop environmental policy e) To ensure compliance to regulations	U																
		V																
		W																
		X																
		Y																
		Z																
Allocations to other priorities				3														
Total Capital Expenditure				1	-	-	-	-	-	-	21,005	18,567	19,418					

R-2000-1

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Pool code must be used on Table SA36

**KZN227 Richmond - Supporting Table SA7 Measureable performance objectives**

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Vote 1 - Roads and Stormwater</b>										
Function - Roads										
Sub-function 1 - Eradication of backlogs										
Reduce road backlogs	Kilometer							79 0%	87 0%	88 0%
Sub-function 2 - Roads re-surfaced										
Surface roads resurfaced / rehabilitated	Kilometer							4 0%	4 0%	4 0%
Sub-function 3 - Roads for growth										
New roads to be constructed	Kilometer							4 0%	4 0%	4 0%
Function - Stormwater										
Sub-function 1 - Reduction of backlog										
Stormwater drainage to stimulate growth	Kilometer							30 0%	30 0%	30 0%
Sub-function 2 - Stormwater for growth										
Stormwater drainage to stimulate growth	Kilometer							10 0%	10 0%	10 0%
<b>Vote 2 - Energy and Electricity</b>										
Function - Electrification										
Sub-function 1 - New connections										
Houses electrified to eradicate backlogs	No of Households							1000 0%	1000 0%	1000 0%
<b>Vote - Housing</b>										
Function 1 - Housing										
Sub-function 1 - Construction of houses										
No of houses constructed to eradicate backlogs	no of houses							100 0%	100 0%	100 0%
<b>Vote - Solid waste</b>										
Function 1 - Refuse removal										
Sub-function 1 - Refuse collection	no of houses							100 0%	100 0%	100 0%
backlogs	no of houses									

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

**KZN227 Richmond - Entities measureable performance objectives**

Description	Unit of measurement	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Entity 1 - (name of entity)</b>										
Insert measure's description										
<b>Entity 2 - (name of entity)</b>										
Surface roads resurfaced / rehabilitated										
<b>Entity 3 - (name of entity)</b>										
Surface roads resurfaced / rehabilitated										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN227 Richmond - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator		Basis of calculation	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b><u>Borrowing Management</u></b>												
Credit Rating												
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.1%	
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
<b><u>Safety of Capital</u></b>												
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	22.6%	21.8%	20.9%	
<b><u>Liquidity</u></b>												
Current Ratio	Current assets/current liabilities	-	-	-	-	-	-	-	1.6	1.6	1.5	
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	-	-	-	-	-	-	-	1.6	1.6	1.5	
Liquidity Ratio	Monetary Assets/Current Liabilities	-	-	-	-	-	-	-	1.2	1.1	1.1	
<b><u>Revenue Management</u></b>												
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.3%	100.0%	
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	89.3%	100.0%	100.0%	
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.3%	15.0%	13.5%	
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old								90.0%	90.0%	90.0%	
<b><u>Creditors Management</u></b>												
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))								100.0%	100.0%	100.0%	
Creditors to Cash and Investments		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	71.2%	50.2%	40.0%	
<b><u>Other Indicators</u></b>												
Electricity Distribution Losses (2)	Total Volume Losses (kW)								0	0	0	
	Total Cost of Losses (Rand '000)								-	-	-	
	% Volume (units purchased and generated less units sold)/units purchased and generated								-	-	-	
Water Distribution Losses (2)	Total Volume Losses (kL)								-	-	-	
	Total Cost of Losses (Rand '000)								-	-	-	
	% Volume (units purchased and generated less units sold)/units purchased and generated								-	-	-	
Employee costs	Employee costs/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	48.5%	49.8%	49.2%	
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	53.9%	55.5%	54.8%	
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	13.1%	13.9%	13.7%	
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.6%	13.3%	13.1%	
<b><u>IDP regulation financial viability indicators</u></b>												
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	-	8.1	6.5	6.9	
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	86.5%	80.0%	73.4%	
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	-	-	-	-	-	-	-	5.6	8.5	10.4	

**References**

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality







**KZN227 Richmond Supporting Table SA10 Funding measurement**

Description	MFMA section	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	-	-	-	-	-	-	-	38,619	58,011	77,255
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	-	-	-	-	18,370	19,105	18,528
Cash year end/monthly employee/supplier payments	18(1)b	3	-	-	-	-	-	-	-	5.6	8.5	10.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	-	-	-	-	-	-	-	7,776	9,858	8,927
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	(6.0%)	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	90.6%	99.6%	99.6%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.5%	6.5%	6.5%
Capital payments % of capital expenditure	18(1)c,19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(2.2%)	(2.9%)
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.8%	6.0%	6.3%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.4%	0.0%	0.0%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances.
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Average cash collection forecasts as % of annual billed revenue
7. Average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

**KZN227 Richmond - Supporting Table SA11 Property rates summary**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Valuation:</b>	1									
Date of valuation:										
Financial year valuation used										
Municipal by-laws s6 in place? (Y/N)	2							01/07/2017		
Municipal/assistant valuer appointed? (Y/N)								Yes		
Municipal partnership s38 used? (Y/N)								Yes		
No. of assistant valuers (FTE)	3							No	No	No
No. of data collectors (FTE)	3							2	2	2
No. of internal valuers (FTE)	3							6	6	6
No. of external valuers (FTE)	3							-	-	-
No. of additional valuers (FTE)	4							1	1	1
Valuation appeal board established? (Y/N)								-	-	-
Implementation time of new valuation roll (mths)								Yes		
No. of properties	5							60		
No. of sectional title values	5							3,171	3,171	3,171
No. of unreasonably difficult properties s7(2)								1,245,000	1,245,000	1,245,000
No. of supplementary valuations								-	-	-
No. of valuation roll amendments								1	1	1
No. of objections by rate payers								1	1	1
No. of appeals by rate payers								73	-	-
No. of successful objections	8							-	-	-
No. of successful objections > 10%	8							-	-	-
Supplementary valuation								-	-	-
Public service infrastructure value (Rm)	5							39	39	39
Municipality owned property value (Rm)								100	100	100
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)								12	12	12
Valuation reductions-nature reserves/park (Rm)								-	-	-
Valuation reductions-mineral rights (Rm)								-	-	-
Valuation reductions-R15,000 threshold (Rm)								-	-	-
Valuation reductions-public worship (Rm)								21	21	21
Valuation reductions-other (Rm)								-	-	-
<b>Total valuation reductions:</b>								49	49	49
Total value used for rating (Rm)	5							82	82	82
Total land value (Rm)	5							3,723	3,723	3,723
Total value of improvements (Rm)	5							-	-	-
Total market value (Rm)	5							3,723	3,723	3,723
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5							Yes		
Limit on annual rate increase (s20)? (Y/N)								Yes		
Special rating area used? (Y/N)								Yes		
Phasing-in properties s21 (number)								Yes		
Rates policy accompanying budget? (Y/N)								Yes		
Fixed amount minimum value (R'000)								Yes		
Non-residential prescribed ratio s19? (%)								No		
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6							15,040	15,370	16,899
Rate revenue expected to collect (R'000)	6							13,536	13,833	15,209
Expected cash collection rate (%)								90.0%	90.0%	90.0%
Special rating areas (R'000)	7							-	-	-
Rebates, exemptions - indigent (R'000)								-	-	-
Rebates, exemptions - pensioners (R'000)								-	-	-
Rebates, exemptions - bona fide farm. (R'000)								200	200	200
Rebates, exemptions - other (R'000)								-	-	-
Phase-in reductions/discounts (R'000)								-	-	-
<b>Total rebates, exemptions, reductions, discounts (R'000)</b>								200	200	200

**References**

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

KZN227 Richmond - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Res.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/hs	Public benefit organs.	Mining Props.
<b>Current Year 2016/17</b>																	
<b>Valuation:</b>																	
No. of properties	1 667			138	851	85	92										
No. of sectional title property values	13			8													164
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations	1																
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections																	
No. of successful objections > 10%																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)	3		3	5	3	3	3	3	3	3	3	3	5	2	3	3	3
Method of valuation (select)	4		4	4	4	4	4	4	4	4	4	4	4	1	4	4	4
Method of valuation used (select)	Market		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Phasing-in properties s21 (number)	Land & impr		Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr	Land & impr
Combination of rating types used? (Y/N)	0		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Flat rate used? (Y/N)	No		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
<b>Total valuation reductions:</b>	2																
Total value used for rating (Rm)																	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
<b>Rating:</b>																	
Average rate	3																
Rate revenue budget (R 000)																	
Rate revenue expected to collect (R000)		1 341		1 796	1 786	9 289	235				62					31	
Expected cash collection rate (%)	4																
Special rating areas (R000)																	
Rebates, exemptions - indigent (R000)																	
Rebates, exemptions - pensioners (R000)																	
Rebates, exemptions - bona fide farm. (R000)																	
Rebates, exemptions - other (R000)																	
Phase-in reductions/discounts (R000)							295				62						
<b>Total rebates, exemptions, reductions, discs (R000)</b>																	
<b>References:</b>																	

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

KZN227 Richmond - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resid.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
<b>Budget Year 2017/18</b>																	
<b>Valuations:</b>																	
No. of properties	1,402	15	Worship 12	118	10	PSP 84	na	118	vacant Land 4	Unauthorised	GS	Other 5	n/a	27	-	4	-
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (R/m)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of successful objections																	
No. of appeals by rate-payers finalised																	
No. of successful objections																	
Estimated no. of properties not valued																	
Years since last valuation (select)																	
Frequency of valuation (select)																	
Method of valuation used (select)																	
Base of valuation (select)																	
Phrasing in properties s21 (number)																	
Combination of rating types used? (Y/N)																	
Flat rate used? (Y/N)																	
Is balance rated by uniform rate/variable rate?																	
<b>Valuation reductions:</b>																	
Valuation reductions-public infrastructure (R/m)																	
Valuation reductions-nature reserves/park (R/m)																	
Valuation reductions-mineral rights (R/m)																	
Valuation reductions-R15,000 threshold (R/m)																	
Valuation reductions-public worship (R/m)																	
Valuation reductions-other (R/m)																	
<b>Total valuation reductions:</b>																	
Total value used for rating (R/m)																	
Total land value (R/m)																	
Total value of improvements (R/m)																	
Total market value (R/m)																	
<b>Rating:</b>																	
Average rate	0.0072445	0.014884	0.014884	0.014884	0.014884	0.001887	0.001379	0.002097						0		11	
Rate revenue budget (R'000)	3,334	1,621	1,621	1,621	1,621	1,419		10						0.001867		0.001867	
Rate revenue expected to collect (R'000)	2,735	1,459	1,459	1,459	1,459	3,977		9									
Expected cash collection rate (%)	30.0%	30.0%	30.0%	30.0%	30.0%	90.0%		30.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, discounts (R'000)																	
<b>References:</b>																	
1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations																	
2. Include value of additional reductions is 'yes' value greater than MPRA minimum.																	
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum																	
4. Include arrears collections																	
5. In favour of the rate-payer																	
6. Provide relevant information for historical comparisons.																	

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'yes' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

**KZN227 Richmond - Supporting Table SA13a Service Tariffs by category**

Description	Ref	Provide description of built structure where appropriate	2015/16	2016/17	2017/18 Medium Term Revenue & Expenditure	
					Budget Year 2017/18	Framework Budget Year 2018/19
<b>2017/18 Medium Term Revenue &amp; Expenditure</b>						
<b>Revenue</b>						
Residential properties - vacant land						
Commercial properties - vacant land						
Small holdings						
Farm properties - used						
Industrial properties						
Business and commercial properties						
Commercial land - residential						
Commercial land - small holdings						
Commercial land - farm property						
Commercial land - business and commercial						
Commercial land - other						
State-owned properties						
Municipal properties						
Public services and utilities						
Privately owned towns serviced by the sewer						
State land						
Regulation and sub-division properties						
Privatized assets						
National government properties						
<b>Expenditure, transfers and subsidies (Transfers)</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential properties						
Commercial properties						
General residential income						
Business and commercial income						
Industrial income						
Temporary relief rebate or exemption						
Basic fee rebate or exemption						
Other rebates or exemptions						
<b>Other</b>						
<b>Revenue</b>						
Residential						

1. If properties are not listed or .../o noted their must be indicated as such  
2. Please provide detailed descriptions on Sheet SA13b

**KZN227 Richmond - Supporting Table SA13b Service Tariffs by category - explanatory**

[illegible]



**KZN227 Richmond - Supporting Table SA14 Household bills**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18 % Incr.	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates								-	172.19	500.52	530.55
Electricity: Basic levy								-	-	-	-
Electricity: Consumption								-	-	-	-
Water: Basic levy								-	-	-	-
Water: Consumption								-	-	-	-
Sanitation								-	-	-	-
Refuse removal								6.4%	42.72	45.28	48.00
Other								-	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	514.91	545.80	578.55
VAT on Services		-	-	-	-	-	-	-	514.91	545.80	578.55
<b>Total large household bill:</b>		-	-	-	-	-	-	-	514.91	545.80	578.55
<b>% increase/decrease</b>		-	-	-	-	-	-	-	-	6.0%	6.0%
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
Property rates									323.79	343.22	363.81
Electricity: Basic levy									-	-	-
Electricity: Consumption									-	-	-
Water: Basic levy									-	-	-
Water: Consumption									-	-	-
Sanitation									-	-	-
Refuse removal									42.72	45.28	48.00
Other									-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	366.51	388.50	411.81
VAT on Services		-	-	-	-	-	-	-	366.51	388.50	411.81
<b>Total small household bill:</b>		-	-	-	-	-	-	-	366.51	388.50	411.81
<b>% increase/decrease</b>		-	-	-	-	-	-	-	-	6.0%	6.0%
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
Property rates								#DIV/0!	323.79	343.22	363.81
Electricity: Basic levy									-	-	-
Electricity: Consumption									-	-	-
Water: Basic levy									-	-	-
Water: Consumption									-	-	-
Sanitation									-	-	-
Refuse removal								#DIV/0!	42.72	45.28	48.00
Other									-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	366.51	388.50	411.81
VAT on Services		-	-	-	-	-	-	-	366.51	388.50	411.81
<b>Total small household bill:</b>		-	-	-	-	-	-	-	366.51	388.50	411.81
<b>% increase/decrease</b>		-	-	-	-	-	-	-	-	6.0%	6.0%

**References**

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 8 kl water free)

**KZN227 Richmond - Supporting Table SA15 Investment particulars by type**

Investment type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners								40 000	40 000	40 000
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	40,000	40,000	40,000
<b>Entities</b>										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		-	-	-	-	-	-	40,000	40,000	40,000

**References**

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

KZN227 Richmond - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
Name of Institution & investment ID	1	Yrs/Months							
<u>Parent municipality</u> Nedbank		Month	3 months	no	Fixed	7.9	0	n/a	30/06/2016
Municipality sub-total									
<u>Entities</u>									
Entities sub-total									
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>1</b>								

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)
2. List investments in expiry date order

**KZN227 Richmond - Supporting Table SA17 Borrowing**

Borrowing - Categorized by type	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities								56	66	66
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	66	66	66
<b>Entities</b>										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	-	-	-	-	-	66	66	66

<b>Unspent Borrowing - Categorized by type</b>										
<b>Parent municipality</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**References**

1. Total borrowing must reconcile to Budgeted Financial Position (Borrowing - non-current)

KZN227 Richmond - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	71,531	70,152	75,368
Local Government Equitable Share								59,253	62,275	64,446
Finance Management								1,900	1,900	1,900
Integrated National Electrification Programme								8,000	5,000	8,000
EPWP Incentive								1,440		
<b>MIG (PMU Operational)</b>								955	977	1,022
<b>Provincial Government:</b>		-	-	-	-	-	-	932	979	1,523
								744	782	821
								188	197	202
<b>MIG (PMU Operational)</b>										500
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>										
<b>Total Operating Transfers and Grants</b>	5	-	-	-	-	-	-	72,463	71,131	76,891
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	17,760	18,567	19,418
Municipal Infrastructure Grant (MIG)								17,760	18,567	19,418
<b>Other capital transfers/grants (insert desc)</b>										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<b>Other capital transfers/grants (insert description)</b>										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>(insert description)</i>										
<b>Total Capital Transfers and Grants</b>	5	-	-	-	-	-	-	17,760	18,567	19,418
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		-	-	-	-	-	-	90,223	89,698	96,309

**References**

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED**; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

**KZN227 Richmond - Supporting Table SA19 Expenditure on transfers and grant programme**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>EXPENDITURE:</b>	<b>1</b>									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	71,531	70,152	75,368
Local Government Equitable Share								59,253	62,276	64,446
Finance Management								1,300	1,900	1,900
Integrated National Electrification Programme								8,000	5,000	8,000
EPWP Incentive								1,443	-	-
								-	-	-
MIG (PMU Operational)								935	977	1,022
<b>Provincial Government:</b>		-	-	-	-	-	-	932	979	1,523
								744	732	821
								188	197	202
								-	-	500
								-	-	-
MIG (PMU Operational)								-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	-	-	-	-	-	72,463	71,131	76,891
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	-	-	-	-	-	17,760	18,567	19,418
Municipal Infrastructure Grant (MIG)								17,760	18,567	19,418
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		-	-	-	-	-	-	17,760	18,567	19,418
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	90,223	89,698	96,309

**References**

1. Expenditure must be separately listed for each transfer or grant received or recognised

**KZN227 Richmond - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts								71 531	70 152	75 368
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	71 531	70 152	75 368
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts								932	979	1 523
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	932	979	1 523
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total operating transfers and grants revenue</b>		-	-	-	-	-	-	72 463	71 131	76 891
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts								17 760	18 567	19 418
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	17 760	18 567	19 418
Conditions still to be met - transferred to liabilities										
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts										
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
<b>Total capital transfers and grants revenue</b>		-	-	-	-	-	-	17 760	18 567	19 418
<b>Total capital transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		-	-	-	-	-	-	90 223	89 698	96 309
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		-	-	-	-	-	-	-	-	-

**References**

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

KZN227 Richmond - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17				2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>											
<b>Cash Transfers to other municipalities</b> <i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Em's</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b> <i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b> <i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b> <i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other municipalities</b> <i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b> <i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Entities/Em's</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b> <i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b> <i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b> <i>Insert description</i>	5	-	-	-	-	-	-	-	900	954	1,000
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	900	954	1,000
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	900	954	1,000
<b>TOTAL TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	900	954	1,000

- References**
1. Insert description listed by municipal name and demarcation code of recipient
  2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
  3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
  4. Insert description of each other organisation (e.g. charity)
  5. Insert description of each other organisation (e.g. the aged, child-headed households)
  6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'



KZN227 Richmond - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Councillors (Political Office Bearers plus Other)</b>	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		-	-	-	-	-	-	3,396	3,424	3,704
Pension and UIF Contributions		-	-	-	-	-	-	1,110	1,105	1,110
Medical Aid Contributions		-	-	-	-	-	-	128	140	154
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	320	355	375
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	-	-	-	-	-	4,954	5,279	5,643
% Increase	4	-	-	-	-	-	-	5,105	5,410	5,721
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		-	-	-	-	-	-	5,651	6,342	6,670
Pension and UIF Contributions		-	-	-	-	-	-	1,110	1,105	1,110
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	515	515	500
Motor Vehicle Allowance	3	-	-	-	-	-	-	612	718	720
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	-	-	-	-	-	7,334	7,947	8,388
% Increase	4	-	-	-	-	-	-	7,334	7,947	8,388
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	-	-	-	-	-	32,296	35,010	36,510
Pension and UIF Contributions		-	-	-	-	-	-	1,110	1,105	1,110
Medical Aid Contributions		-	-	-	-	-	-	1,110	1,105	1,110
Overtime		-	-	-	-	-	-	1,110	1,105	1,110
Performance Bonus		-	-	-	-	-	-	1,110	1,105	1,110
Motor Vehicle Allowance	3	-	-	-	-	-	-	1,110	1,105	1,110
Cellphone Allowance	3	-	-	-	-	-	-	144	118	118
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	50	30	30
Payments in lieu of leave	3	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	1,110	1,105	1,110
Post-retirement benefit obligations	6	-	-	-	-	-	-	700	730	760
<b>Sub Total - Other Municipal Staff</b>		-	-	-	-	-	-	36,556	39,368	41,604
% Increase	4	-	-	-	-	-	-	36,556	39,368	41,604
<b>Total Parent Municipality</b>		-	-	-	-	-	-	51,006	52,612	55,722
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
% Increase	4	-	-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	-	-	-	-	-	51,006	52,612	55,722
% Increase	4	-	-	-	-	-	-	51,006	52,612	55,722
<b>TOTAL MANAGERS AND STAFF</b>	5,7	-	-	-	-	-	-	45,900	47,202	50,001

**References:**

1. Include 'Loans and advances' where applicable if any reportable amounts until phase compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B., C., D., E., F., G., H., I., J.
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

**Column Definitions:**

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 25 of the MFMA.
- F. An estimate of final actual amounts (pro audited) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

**KZN227 Richmond - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

[illegible]

## References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

KZN227 Richmond - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2015/16			Current Year 2016/17			Budget Year 2017/18		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>											
Councillors (Political Office Bearers plus Other Councillors)			14	1	13	14	1	13	14	1	13
Board Members of municipal entities		4									
<b>Municipal employees</b>											
Municipal Manager and Senior Managers		5									
Other Managers		3	5	5	5	5	5	5	5	5	5
Professionals		7	8	6	6	6	3	6	6	6	6
Finance			25	25	-	31	31	-	31	31	-
Spatial/town planning			3	3	-	5	5	-	5	5	-
Information Technology			2	2	-	3	3	-	3	3	-
Roads			2	3	-	3	3	-	3	3	-
Electricity											
Water											
Sanitation											
Refuse											
Other			17	17	-	20	20	-	20	20	-
Technicians			35	31	4	31	31	-	31	31	-
Finance			3	5	4	5	5	-	5	5	-
Spatial/town planning											
Information Technology											
Roads											
Electricity											
Water											
Sanitation											
Refuse			5	5	-	5	5	-	5	5	-
Other			21	21	-	21	21	-	21	21	-
Clerks (Clerical and administrative)			10	10	-	11	11	-	11	11	-
Service and sales workers			9	9	-	10	10	-	10	10	-
Skilled agricultural and fishery workers											
Craft and related trades											
Plant and Machine Operators			14	14	-	14	14	-	14	14	-
Elementary Occupations			48	48	-	48	48	-	48	48	-
<b>TOTAL PERSONNEL NUMBERS</b>		9	166	149	28	170	157	24	170	157	24
% increase						2.4%	5.4%	(14.3%)			
<b>Total municipal employees headcount</b>		6, 10									
Finance personnel headcount		8, 10	14	9	6	14	14	6	14	14	6
Human Resources personnel headcount		8, 10	2	2		4	2	2	4	2	2

**References**

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function

al number of employees working on these functions

KZN227 Richmond - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue By Source</b>																
Property rates		1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	15,040	15,942	16,889
Service charges - electricity revenue		(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	-	-	-
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other		39	99	89	99	89	99	89	89	89	89	89	89	1,070	1,134	1,202
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		55	55	55	55	55	55	55	55	55	55	55	55	656	630	657
Interest earned - outstanding debtors		253	253	253	253	253	253	253	253	253	253	253	253	3,040	3,540	3,540
Dividends received		6	6	6	6	6	6	6	6	6	6	6	6	70	72	75
Fines, penalties and forfeits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits		73	73	73	73	73	73	73	73	73	73	73	73	-	-	-
Agency services		65	65	65	65	65	65	65	65	65	65	65	65	870	885	922
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	779	831	887
Other revenue		5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	72,463	71,131	76,891
Gains on disposal of PPE		48	48	48	48	48	48	48	48	48	48	48	48	575	584	622
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>94,562</b>	<b>94,771</b>	<b>101,695</b>
<b>Expenditure By Type</b>																
Employee related costs		5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806	5,806	69,408	69,408	69,408
Remuneration of councillors		426	426	426	426	426	426	426	426	426	426	426	426	5,108	5,410	5,721
Debt impairment		88	88	88	88	88	88	88	88	88	88	88	88	1,050	1,113	1,180
Depreciation & asset impairment		389	389	389	389	389	389	389	389	389	389	389	389	11,867	12,584	13,338
Finance charges		1	1	1	1	1	1	1	1	1	1	1	1	18	17	19
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	24,275	22,155	28,088
Transfers and subsidies		120	120	120	120	120	120	120	120	120	120	120	120	900	954	1,000
Other expenditure		1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	15,431	14,045	14,898
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>104,546</b>	<b>103,480</b>	<b>112,185</b>
<b>Surplus/(Deficit)</b>		<b>(893)</b>	<b>(893)</b>	<b>(893)</b>	<b>(893)</b>	<b>(1,082)</b>	<b>(893)</b>	<b>(893)</b>	<b>(893)</b>	<b>(893)</b>	<b>(893)</b>	<b>(893)</b>	<b>(893)</b>	<b>(9,984)</b>	<b>(8,709)</b>	<b>(10,491)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>476</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>7,776</b>	<b>9,888</b>	<b>8,927</b>
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/(deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>476</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>665</b>	<b>7,776</b>	<b>9,888</b>	<b>8,927</b>
<b>References</b>		<b>1</b>														

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN227 Richmond - Supporting Table SA28 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
Revenue by Vote			229	229	229	229	229	229	229	229	229	229	229	229	2,749	2,886	3,024
	Vote 1 - EXECUTIVE AND COUNCIL		6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	73,284	79,773	82,662
	Vote 2 - FINANCE AND ADMIN		1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	20,387	19,813	21,231
	Vote 3 - PLANNING AND DEVELOPMENT		105	105	105	105	105	105	105	105	105	105	105	105	1,259	1,329	1,396
	Vote 4 - COMMUNITY AND SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - HOUSING		36	36	36	36	36	36	36	36	36	36	36	36	435	461	489
	Vote 6 - PUBLIC SAFETY		5	5	5	5	5	5	5	5	5	5	5	5	57	-	-
	Vote 7 - SPORTS AND RECREATION		365	365	365	365	365	365	365	365	365	365	365	365	4,379	2,196	2,330
	Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - WASTE WATER MANAGEMENT		739	739	739	739	739	739	739	739	739	739	739	739	8,873	5,925	8,981
	Vote 10 - ROADS TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	111,422	112,384	120,102
Expenditure by Vote to be appropriated																	
	Vote 1 - EXECUTIVE AND COUNCIL		1,007	1,007	1,007	1,007	1,063	1,007	1,007	1,007	1,007	1,007	1,007	1,007	12,138	12,632	13,281
	Vote 2 - FINANCE AND ADMIN		2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	28,128	29,706	31,378
	Vote 3 - PLANNING AND DEVELOPMENT		534	534	534	534	619	534	534	534	534	534	534	534	6,502	3,570	3,785
	Vote 4 - COMMUNITY AND SOCIAL SERVICES		1,096	1,096	1,096	1,096	1,121	1,096	1,096	1,096	1,096	1,096	1,096	1,099	13,185	13,791	14,630
	Vote 5 - HOUSING		22	22	22	22	22	22	22	22	22	22	22	22	268	274	290
	Vote 6 - PUBLIC SAFETY		311	311	311	311	311	311	311	311	311	311	311	311	3,729	3,963	4,190
	Vote 7 - SPORTS AND RECREATION		218	218	218	218	218	218	218	218	218	218	218	218	2,621	2,778	2,945
	Vote 8 - WASTE MANAGEMENT		365	365	365	365	365	365	365	365	365	365	365	365	4,379	4,842	4,920
	Vote 9 - WASTE WATER MANAGEMENT		35	35	35	35	58	35	35	35	35	35	35	35	446	473	502
	Vote 10 - ROADS TRANSPORT		2,687	2,687	2,687	2,687	2,687	2,687	2,687	2,687	2,687	2,687	2,687	2,687	32,250	30,708	35,253
	Vote 11 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - Null		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			8,620	8,620	8,620	8,620	8,810	8,620	8,620	8,620	8,620	8,620	8,620	8,620	103,646	102,526	111,174
Surplus/(Deficit) before assoc.			665	665	665	665	476	665	665	665	665	665	665	665	7,776	9,858	8,927
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			665	665	665	665	476	665	665	665	665	665	665	665	7,776	9,858	8,927
References			1														
Surplus (Deficit) must reconcile with Budgeted Financial Performance																	

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN227 Richmond - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Revenue - Functional</b>	<b>Governance and administration</b>		6,336	6,336	6,336	6,336	6,336	6,336	6,336	6,336	6,336	6,336	6,336	6,336	76,033	82,559	85,576
	Executive and council		229	229	229	229	229	229	229	229	229	229	229	229	229	2,749	2,898
	Finance and administration		6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	6,107	73,284	79,773	82,652
	Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Community and public safety</b>		110	110	110	110	110	110	110	110	110	110	110	110	1,316	1,329	1,396
	Community and social services		105	105	105	105	105	105	105	105	105	105	105	105	1,259	1,329	1,396
	Sport and recreation		5	5	5	5	5	5	5	5	5	5	5	5	57	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Economic and environmental services</b>		2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	2,475	29,695	28,199	30,701
	Planning and development		1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	20,387	19,813	21,231
	Road transport		776	776	776	776	776	776	776	776	776	776	776	776	9,308	6,386	9,470
	<b>Trading services</b>		365	365	365	365	365	365	365	365	365	365	365	365	4,379	2,196	2,330
	Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		365	365	365	365	365	365	365	365	365	365	365	365	4,379	2,196	2,330
	<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>			9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	9,285	111,422	112,364	120,102
<b>Expenditure - Functional</b>	<b>Governance and administration</b>		3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351	3,351	40,266	42,338	44,659
	Executive and council		1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	1,007	12,138	12,632	13,281
	Finance and administration		2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	28,128	29,706	31,378
	Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Community and public safety</b>		1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,337	1,340	16,074	16,848	17,855
	Community and social services		1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,099	13,185	13,798	14,620
	Sport and recreation		218	218	218	218	218	218	218	218	218	218	218	218	2,621	2,778	2,945
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		22	22	22	22	22	22	22	22	22	22	22	22	268	274	290
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Economic and environmental services</b>		3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,543	42,481	38,230	43,228
	Planning and development		534	534	534	534	534	534	534	534	534	534	534	545	6,502	3,570	3,785
	Road transport		2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	35,979	34,660	38,443
	<b>Trading services</b>		400	400	400	400	400	400	400	400	400	400	400	403	4,826	5,115	5,422
	Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		35	35	35	35	35	35	35	35	35	35	35	38	446	473	502
	Waste management		365	365	365	365	365	365	365	365	365	365	365	365	4,379	4,642	4,920
	<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>			8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,620	8,637	103,647	102,631	111,164
<b>Surplus/(Deficit) before assoc.</b>			665	665	665	665	665	665	665	665	665	665	665	648	7,776	9,853	8,938
<b>Share of surplus/ (deficit) of associate</b>			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>			665	665	665	665	665	665	665	665	665	665	665	648	7,776	9,853	8,938
<b>References</b>			1														

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

KZN227 Richmond - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand																
<u>Multi-year expenditure to be appropriated</u>		1														
Vote 1 - EXECUTIVE AND COUNCIL																
Vote 2 - FINANCE AND ADMIN																
Vote 3 - PLANNING AND DEVELOPMENT																
Vote 4 - COMMUNITY AND SOCIAL SERVICES																
Vote 5 - HOUSING																
Vote 6 - PUBLIC SAFETY																
Vote 7 - SPORTS AND RECREATION																
Vote 8 - WASTE MANAGEMENT																
Vote 9 - WASTE WATER MANAGEMENT																
Vote 10 - ROADS TRANSPORT																
Vote 11 - Null																
Vote 12 - Null																
Vote 13 - Null																
Vote 14 - Null																
Vote 15 - Null																
Capital multi-year expenditure sub-total		2														
<u>Single-year expenditure to be appropriated</u>																
Vote 1 - EXECUTIVE AND COUNCIL			2	2	2	2	2	2	2	2	2	2	2	2	25	
Vote 2 - FINANCE AND ADMIN			15	15	15	15	15	15	15	15	15	15	15	15	185	
Vote 3 - PLANNING AND DEVELOPMENT			-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - COMMUNITY AND SOCIAL SERVICES			35	35	35	35	35	35	35	35	35	35	35	35	425	
Vote 5 - HOUSING			-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - PUBLIC SAFETY			168	168	168	168	168	168	168	168	168	168	168	168	-	
Vote 7 - SPORTS AND RECREATION			-	-	-	-	-	-	-	-	-	-	-	-	2,010	
Vote 8 - WASTE MANAGEMENT			-	-	-	-	-	-	-	-	-	-	-	-	5,387	
Vote 9 - WASTE WATER MANAGEMENT			-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 10 - ROADS TRANSPORT			1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	12,973	
Vote 11 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 12 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Null			-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		2	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	18,567	
Total Capital Expenditure		2	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	1,759	21,005	19,418
															21,005	19,418

**References**

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

**KZN227 Richmond - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)**

R thousand	Description	Ref	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
1	<b>Capital Expenditure - Functional</b>																
	<b>Governance and administration</b>																
	Executive and council		60	25	50	100	-	-	-	-	-	-	-	-	210	-	-
	Finance and administration		35	35	50	100	-	-	-	-	-	-	-	-	25	-	-
	Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	185	-	-
	<b>Community and public safety</b>														-	-	-
	Community and social services		1,847	1,847	2,272	1,847	1,847	10	-	-	-	-	-	(0)	7,822	-	-
	Sport and recreation		-	-	425	-	-	-	-	-	-	-	-	-	425	-	-
	Public safety		1,347	1,347	1,347	1,347	1,347	-	-	-	-	-	-	(0)	5,387	-	-
	Housing		500	500	500	500	500	10	-	-	-	-	-	-	2,010	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Economic and environmental services</b>														-	-	-
	Planning and development		1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	0	12,973	18,567	19,418
	Road transport		1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	1,297	0	12,973	18,567	19,418
2	<b>Trading services</b>																
	Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Other</b>																
	<b>Total Capital Expenditure - Functional</b>		-	3,204	3,619	3,244	3,144	1,307	1,297	1,297	1,297	1,297	1,297	0	21,005	18,567	19,418
	<b>Funded by:</b>																
	National Government		8,880					4 600									
	Provincial Government										4,380			0	17,760	18,567	19,418
	District Municipality																
	Other transfers and grants			325	325	325	325	325	325	325	325	325	325		3,245		
	<b>Transfers recognised - capital</b>			325	325	325	325	325	325	325	325	325	325				
	<b>Public contributions &amp; donations</b>		8,880	325	325	325	325	4,825	325	325	4,705	325	325	0	21,005	18,567	19,418
	<b>Borrowing</b>																
	<b>Internally generated funds</b>																
	<b>Total Capital Funding</b>		8,880	325	325	325	325	4,825	325	325	4,705	325	325	0	21,005	18,567	19,418
	<b>References</b>																

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check





**KZN227 Richmond - NOT REQUIRED - municipality does not have entities**

[illegible]

2

External mechanism  Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
Khushelani Security Services	Yrs	3	Security Services at Municipal Buildings	30 June 2018	€ 299

### References

1. Total agreement period from commencement until end
2. Annual value

KZN227 Richmond - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2018/17	2017/18 Medium Term Revenue & Expenditure Framework			Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Total Contract Value
				Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20								
R thousand	1,3	Total	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:	2													
Revenue Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication														
Expenditure Obligation By Contract														
Insurance (Indwe)			780	840	148	889								
Munsof (FMS)			2,981	1,412	1,553	1,798	1,879	2,067						3,327
Mills Firbet (Vauere)			761	165	176	189	202	216						11,499
Total Operating Expenditure Implication			4,422	2,376	2,577	2,796	2,081	2,283						16,535
Capital Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Total Parent Expenditure Implication			4,422	2,376	2,577	2,796	2,081	2,283						16,535
Entities:	2													
Revenue Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Revenue Implication														
Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Operating Expenditure Implication														
Capital Expenditure Obligation By Contract														
Contract 1														
Contract 2														
Contract 3 etc														
Total Capital Expenditure Implication														
Total Entity Expenditure Implication														
Reconciling														

1. Total Implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA 533)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1 million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

**KZN227 Richmond - Supporting Table SA34a Capital expenditure on new assets by asset class**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	600	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	600	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	600	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revelments		-	-	-	-	-	-	-	-	-

Capital Expenditure on Assets										
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b><u>Biological or Cultivated Assets</u></b>										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
<b><u>Intangible Assets</u></b>										
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b><u>Computer Equipment</u></b>										
Computer Equipment	-	-	-	-	-	-	-	-	60	-
									60	-
<b><u>Furniture and Office Equipment</u></b>										
Furniture and Office Equipment	-	-	-	-	-	-	-	-	25	-
									25	-
<b><u>Machinery and Equipment</u></b>										
Machinery and Equipment	-	-	-	-	-	-	-	-	50	-
									50	-
<b><u>Transport Assets</u></b>										
Transport Assets	-	-	-	-	-	-	-	-	10	-
									10	-
<b><u>Libraries</u></b>										
Libraries	-	-	-	-	-	-	-	-	-	-
									-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
									-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,632</b>	<b>-</b>

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital

21,005,250	-2,438,450	851,200
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KZN227 Richmond - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	2,400	-	-
Community Facilities		-	-	-	-	-	-	2,000	-	-

<b>Zoo's Marine and Non-biological Animals</b>									
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	2,400	-
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.4%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.1%	0.0%

**References**

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital

check balance

21,005,250 -2,438,460 851,200



**KZN227 Richmond - Supporting Table SA34c Repairs and maintenance expenditure by asset class**[illegible]

[illegible]

**KZN227 Richmond - Supporting Table SA34d Depreciation by asset class**

[illegible]

Biological or Cultivated Assets											
<b>Intangible Assets</b>											
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications											
Land Settlement Software Applications											
Unspecified											
<b>Computer Equipment</b>											
Computer Equipment	-	-	-	-	-	-	-	233	250	267	
								230	250	267	
<b>Furniture and Office Equipment</b>											
Furniture and Office Equipment	-	-	-	-	-	-	-	254	272	291	
								254	272	291	
<b>Machinery and Equipment</b>											
Machinery and Equipment	-	-	-	-	-	-	-	323	345	369	
								320	345	369	
<b>Transport Assets</b>											
Transport Assets	-	-	-	-	-	-	-	508	544	582	
								508	544	582	
<b>Libraries</b>											
Libraries	-	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>											
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	<b>1</b>	-	-	-	-	-	-	<b>12,558</b>	<b>13,312</b>	<b>14,110</b>	

#### References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

Check	-	-	-	-	-	-	-	12,558	1,445	1,526	
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**KZN227 Richmond - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class**

Description	Ref	2013/14	2014/15	2015/16	Current Year 2016/17			2017/18 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	11,973	18,567	19,418
Roads Infrastructure		-	-	-	-	-	-	11,973	18,567	19,418
Roads		-	-	-	-	-	-	11,973	18,567	19,418
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-

<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	-	-	-	-	-	-	<b>11,973</b>	<b>18,567</b>	<b>19,418</b>
<b>Upgrading of Existing Assets as % of total capex</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	57.0%	100.0%	100.0%
<b>Upgrading of Existing Assets as % of deprecn*</b>		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	95.3%	139.5%	137.6%
<b>References</b>										

**References**

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital exp

check balance

21,005,250 -2,438,450 851,200

**KZN227 Richmond - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description R thousand	Ref	2017/18 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Present value
<b>Capital expenditure</b>	1							
Vote 1 - EXECUTIVE AND COUNCIL		25	-	-				
Vote 2 - FINANCE AND ADMIN		185	-	-				
Vote 3 - PLANNING AND DEVELOPMENT		-	-	-				
Vote 4 - COMMUNITY AND SOCIAL SERVICES		425	-	-				
Vote 5 - HOUSING		-	-	-				
Vote 6 - PUBLIC SAFETY		2,010	-	-				
Vote 7 - SPORTS AND RECREATION		5,387	-	-				
Vote 8 - WASTE MANAGEMENT		-	-	-				
Vote 9 - WASTE WATER MANAGEMENT		-	-	-				
Vote 10 - ROADS TRANSPORT		12,973	18,567	19,418				
Vote 11 - Null		-	-	-				
Vote 12 - Null		-	-	-				
Vote 13 - Null		-	-	-				
Vote 14 - Null		-	-	-				
Vote 15 - Null		-	-	-				
<i>List entity summary if applicable</i>								
<b>Capital Expenditure</b>		21,005	18,567	19,418	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - EXECUTIVE AND COUNCIL		12,138	12,632	13,281				
Vote 2 - FINANCE AND ADMIN		28,123	29,706	31,378				
Vote 3 - PLANNING AND DEVELOPMENT		6,502	3,570	3,785				
Vote 4 - COMMUNITY AND SOCIAL SERVICES		13,185	13,796	14,620				
Vote 5 - HOUSING		268	274	290				
Vote 6 - PUBLIC SAFETY		-	-	-				
Vote 7 - SPORTS AND RECREATION		2,621	2,778	2,945				
Vote 8 - WASTE MANAGEMENT		4,379	4,642	4,920				
Vote 9 - WASTE WATER MANAGEMENT		446	473	502				
Vote 10 - ROADS TRANSPORT		35,979	34,660	39,443				
Vote 11 - Null		-	-	-				
Vote 12 - Null		-	-	-				
Vote 13 - Null		-	-	-				
Vote 14 - Null		-	-	-				
Vote 15 - Null		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		103,647	102,531	111,164	-	-	-	-
<b>Future revenue by source</b>	3							
Property rates		15,040	15,942	16,899				
Service charges - electricity revenue		-	-	-				
Service charges - water revenue		-	-	-				
Service charges - sanitation revenue		-	-	-				
Service charges - refuse revenue		1,070	1,134	1,202				
Service charges - other		-	-	-				
Rental of facilities and equipment		656	630	657				
Interest earned - external investments		3,046	3,540	3,540				
Interest earned - outstanding debtors		70	72	75				
Fines, penalties and forfeits		870	895	922				
Licences and permits		779	831	887				
Transfers and subsidies		72,463	71,131	76,891				
Other revenue		575	594	622				
<b>Total future revenue</b>		94,562	94,771	101,695	-	-	-	-
<b>Net Financial Implications</b>		30,090	26,327	28,887	-	-	-	-
<b>References</b>								

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

**KZN227 Richmond - Supporting Table SA38 Detailed capital budget**

[illegible]

Check

6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MFPRR Regulation 12

**C1. Monopoly:**



KZN227 Richmond - Supporting Table SA37 Projects delayed from previous financial year/s

[illegible]

## References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA §30
3. As per Table SA34
4. Correct to seconds. Provide a logical starting point on networked infrastructure.

Sl. No.	Name of the Candidate	Grade	Score	Remarks
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## Part 2 – Supporting Documentation

### 2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Mayor, Members of the Executive Committee, Municipal Manager and senior officials of the municipality. The primary aim of the Budget Steering Committee is to ensure:-

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

#### 2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2015) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required budget time schedule on 31 August 2015.

Key dates applicable to the process were:-

- **August 2016** : Adoption of Budget and IDP Schedule of Key deadlines;
- **September 2016** : Engagement with Sector Departments on sector specific programmes ;
- **October 2016** : S52(d) Mayoral report on the implementation of the 2016/2017 budget and SDBIP;
- **November and December 2016**: Review of IDP strategies to ensure relevance;
- **January 2017** : First community consultative process, tabling of annual report 2015/2016 and Mid-Year review of Budget and SDBIP 2016/2017;
- **February 2017** : Adoption of adjustment budget 2016/2017 and Budget steering meeting to discuss input for first draft Budget 2017/2018;
- **March 2017** : Oversight report on the annual report, First draft budget to Budget steering committee, Exco and table to Council to seek approval before community participation;
- **April 2017** : Community Participation / Budget Izimbizos
- **May 2017** : Input from Provincial Treasury , consideration of all comments received and finalisation of budget in mSCOA format; Adoption of final budget 2017/2018;

- **June 2017** : Submission of budget to National and Provincial Treasuries; Uploading of Budget returns, Mayor to Sign SDBIP and submission of Budget / IDP and SDBIP to relevant structures and departments.

### **2.1.2 IDP and Service Delivery and Budget Implementation Plan**

This is the first IDP of the newly elected council. It started in August 2016 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2017/18 MTREF.

The municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan.

The IDP has been taken into a business and financial planning process leading up to the 2017/18 MTREF, based on the approved 2016/17 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections. With the compilation of the 2017/18 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year performance against the 2016/17 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

### **2.1.3 Financial Modelling and Key Planning Drivers**

As part of the compilation of the 2017/18 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2017/18 MTREF:

- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, household debt, migration patterns)
- Performance trends
- The approved 2016/17 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery
- The FMCMM assessment as tabled at council

In addition to the above, the strategic guidance given in National Treasury' MFMA Circulars 66 ,67, 70 72,74,75, 78 ,79, 80 and 85 has been taken into consideration in the planning and prioritisation process.

### 2.1.4 Community Consultation

Once the draft budget was approved by council the following community consultation process took place:-

- The draft 2017/18 MTREF was published on the municipality's website;
- Hard copies were made available at all municipal offices and libraries;
- Notices were placed on municipal notice boards and various libraries;
- In addition the budget was taken out to all wards by the process of Budget and IDP Imbizo's. The applicable dates and venues were published in two local newspapers and were scheduled as follows:

<u>Ward</u>	<u>Proposed Date</u>	<u>Venue</u>	<u>Time</u>	<u>Comments</u>
1	12/04/2017	Agricultural Hall	16H00	Meeting was well attended
2	11/04/2017	Slahla Hall	12H00	Meeting was well attended
3	09/04/2017	Tsongeni Hall	14H30	Meeting was well attended
4	19/04/2017	Argossy Hall	15H00	Meeting was well attended
5	20/04/2017	Mpofana Ground	10H00	Meeting was well attended
6	13/04/2017	Smozomeni Hall	10H00	Did not take place. No community members in attendance
7	23/04/2017	Ndabikona High School	14H00	Did not take place.

- No written communication or input was received from community members;
- All minutes and attendance registers for budget imbizo's are available in the working papers files.

All documents in the appropriate format (electronic and printed) will be provided to National Treasury and Provincial Treasury in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

### 2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process. Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a

development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the municipality strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP.

### **2.3 Measurable performance objectives and indicators**

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets,

monitors, assess and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages.

The planning, budgeting and reporting cycle can be graphically illustrated as follows:



**Planning, budgeting and reporting cycle**

### 2.3.1 Performance indicators and benchmarks

#### 2.3.1.1 Liquidity

- Current ratio is a measure of the current assets divided by the current liabilities and as a benchmark the municipality has set a limit of 1, hence at no point in time should this ratio be less than 1. Going forward it will be necessary to maintain these levels.
- The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

### 2.3.1.2 Revenue Management

• As part of the financial sustainability strategy, the debt collection and credit control policy has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days.

### 2.3.1.3 Creditors Management

• The municipality has managed to ensure that creditors are settled within the legislated 30 days of invoice. The municipality has managed to ensure a 100 per cent compliance rate to this legislative obligation. This has had a favourable impact on suppliers' perceptions of risk of doing business with the municipality, which is expected to benefit the municipality in the form of more competitive pricing of tenders, as suppliers compete for the municipality's business.

### 2.3.2 Free Basic Services: basic social services package for indigent households

In terms of the municipality's Indigent and Free Basic Services Policy registered households are entitled to 50kwh of electricity and free waste removal equivalent to once a week as well as a rebate on their property rates.

## 2.4 Overview of budget related-policies

The municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

All policies as listed hereunder, are available on the municipality's website.

**The Following policies have been amended for the 2017/2018 financial year ( copies attached):-**

NO.	POLICY	DEPT.	AVAILABILITY	ADOPTION DATE
2.4.1	Debt Collection and Credit Control Policy	Budget & Treasury Office	Y	Not amended 14/12/2010
2.4.2	Property Rates Act Policy	Budget & Treasury Office	Y	Amended 30/05/2017
2.4.3	Revenue enhancement Policy	Budget & Treasury Office	Y	Not amended 14/12/2010
2.4.4	Petty Cash Policy	Budget & Treasury Office	Y	Not amended 29/04/2011
2.4.5	Borrowing Policy	Budget & Treasury Office	Y	Not amended 14/12/2010
2.4.6	Long Term Financial Plan Policy	Budget & Treasury Office	Y	Not amended 29/04/2011
2.4.7	Supply Chain Management policy	Budget & Treasury Office	Y	Not amended 31/05/2016



2.4.8	Asset management policy	Budget & Treasury Office	Y	Not amended	14/12/2010
2.4.9	Indigent policy and Free Basic Services Policy	Budget & Treasury Office	Y	Amended	30/05/2017
2.4.10	Cash Management and Investment Policy	Budget & Treasury Office	Y	Not amended	14/12/2010
2.4.11	Budget Policy	Budget & Treasury Office	Y	Not amended	14/12/2010
2.4.12	Infrastructure and Capital Investment policy	Budget & Treasury Office	Y	Not amended	14/12/2010
2.4.13	Funds and Reserves Policy	Budget & Treasury Office	Y	Not amended	14/12/2010
2.4.14	Tariff Policy(including Property Rates Tariff, Refuse Removal / Solid Waste Tariff)	Budget & Treasury Office	Y	Not amended	14/12/2010
2.4.15	Virement Policy	Budget & Treasury Office	Y	Amended	14/12/2010
2.4.16	Budget Implementation and Management Policy	Budget & Treasury Office	Y	Not amended	14/12/2010

#### 2.4.2 Property rates Act Policy

The property Rates Act Policy has been amended in accordance with applicable legislation and comments as received from National COGTA. Whilst the policy is credible, sustainable and manageable there has been a need to review certain components to achieve a higher customer satisfaction and to take cognisance of community input.

#### 2.4.7 Indigent Policy

All municipalities within the district are attempting to align their indigent policies. The policy has been amended to address the above.

### 2.5 Overview of budget assumptions

#### 2.5.1 External factors

Owing to the economic slowdown, there are reduced payment levels by consumers. This is being addressed by the implementation of the debt collection and credit control policy. The MTBPS highlights that South Africa's economic performance has deteriorated over the past several years. The 2016 Medium Term Budget Policy Statement emphasised that the global recovery from the 2008 financial crisis remains precarious, with growth forecast at 3.1 per cent in 2016 and 3.4 per cent in 2017. In developed economies, the combination of weak economic growth, low or negative interest rates, and elevated asset prices has increased the likelihood of renewed financial volatility. Gross Domestic Product (GDP) growth for 2016 was

forecasted at 0.9 per cent and at the time of the 2016 Budget it has since been revised to 0.5 per cent.

## 2.5.2 General inflation outlook and its impact on the municipal activities

The following factors have been taken into consideration in the compilation of the 2017/18 MTREF

- National Government macro economic targets;
- The general inflationary outlook;
- The increase in the cost of remuneration;
- The increase in the cost of services by-service providers;
- Annual increases in contracted services;
- Building the capacity of local government through the **“Back to Basics”** which will focus on improving service delivery

In the 12 months to June 2016, employment fell by 112 000 jobs although employment growth was achieved in larger urban municipalities.

These economic challenges continue to pressurise municipal revenue generation and collection hence a conservative approach has been implemented when projecting revenue.

## 2.5.3 Headline inflation forecasts

As per the MFMA circular 85, municipalities were requested to take the following macro-economic forecasts into consideration when preparing the 2017/2018 budgets and MTREF:-

<b>Fiscal Year</b>	<b>2015/16 Actual</b>	<b>2016/17 Estimate</b>	<b>2017/18</b>	<b>2018/19 Forecast</b>	<b>2019/20</b>
CPI Inflation	4.6%	6.4%	6.1%	5.9%	5.8%
Real GDP growth	0.5%				

## 2.5.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase by 6.4 per cent respectively. It is also assumed that the current economic conditions, will continue for the forecaster term.

The rate of revenue collection is currently expressed as a percentage (90 per cent) of annual billings. There should also be an increased collection of arrear debt from the appointment of new debt collectors. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

## 2.5.5 Salary increases

The South African Local Government Bargaining Council recently entered into a three-year Salary and Wage Collective agreement for the period 01 July 2015 to 30 June 2018. The agreement reached is as follows:-

**“ Subject to clause 6.3, in respect of this financial year, all employees covered by this agreement shall receive, with effect from 1 July 2017, an increase based on the average CPI percentage for the period 1 February 2016 until 31 January 2017, plus one per cent.**

***In the event that the average CPI percentage for the period as contemplated in clause 6.2 above is less than 5 per cent, the average CPI for this period will be deemed to be 5 per cent, and in the event that the average CPI for this period is above 10 per cent, the average CPI will be deemed to be 10 per cent. "***

## 2.5.6 Remuneration of Councillors

The municipality has considered the gazette on the Remuneration of Public Office bearers Act: Determination of Upper limits of Salaries, allowances and Benefits of different members of municipal council for the 2016/2017 financial year.

During 2016/2017 the municipal council had not had an elected Deputy Mayor in office since April 2017 to June 2017. The 2017/2018 budget includes the election of a Full time speaker, Full time Deputy Mayor and Full time Mayor.

## 2.5.7 Ability of the municipality to deliver and spend on the programmes

It is estimated that a spending rate of 100 per cent is achieved on operating and capital expenditure for the 2017/2018 MTREF of which performance has been factored into the cash flow budget.

## 2.5.8 Service Level standards

Service level standards have been formulated and are annexed hereto.

## 2.6 Overview of budget funding

For the medium-term, the funding strategy has been informed directly by ensuring financial sustainability and continuity.

Description	MFMA section	2017/18 Medium Term Revenue & Expenditure Framework		
		Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Funding measures</b>	-			
Cash/cash equivalents at the year beg - R'000	18(1)b	47,736	59,902	77,363
Cash + investments at the yr end less applications - R'000	18(1)b	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	0.6	0.5	0.5
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	-	-	-
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	0.0%	(0.7%)	(0.8%)
Long term receivables % change - incr(decr)	18(1)a	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	0.0%	0.0%	0.0%

**Cash and Cash Equivalents:** The municipality's cash position was discussed as part of the cash flow statement. A positive cash position, for each of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash backing of reserves and working capital requirements.

The forecasted Cash and Cash Equivalents for the 2017/2018 financial year shows R47 million rand.

The municipality has budgeted to receive an amount of R13 million rand for Property rates penalties and collection charges in the 2017/18 budget year. The historic trend reflects that the rates collection rate is between 87 per cent and 90 per cent. The municipality has implemented debt collection strategies and we are therefore confident the collection rate will improve to 90%.

The refuse average collection rate is between 75 per cent and 80 per cent. The municipality has again improved debt collection strategies and has therefore considered a collection rate of 80 per cent for the 2017/18 budget year.

The municipality has budgeted R90 million rand for Suppliers and employees which is calculated as follows:-

Employee Related costs	: R 45 900
Less : Non- cash Items	
- Long service awards	:( R 500)
- PRMB	:(R 500)
- Leave	:(R 1 000)
	<u>R 43 900</u>
Remuneration of councillors	R 5 106
Contracted services	R 24 275
Other Expenditure	R 17 431

**Cash plus investments less application of funds:** The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement.

### **Cash Flow from financing activities**

The municipality has budgeted for repayment of the finance lease as calculated from the amortisation schedule.

#### **2.6.1 Medium-term outlook: operating revenue**

The following table is a break-down of the operating revenue over the medium-term:-

Description R thousands	2017/18 Medium Term Revenue & Expenditure Framework					
	Budget Year 2016/17	%	Budget Year +1 2017/18	%	Budget Year +2 2018/19	%
Property rates	11,500,000.00	13%	15040000	16%	15942400	17%
Service charges	500000.00	1%	1100000	1%	1166000	1%
Investment revenue	4060000.00	4%	3040000	0%	3540000	4%
Transfers recognised - operational	69113000.00	76%	72426750	77%	71131200	75%
Other own revenue	5661424.00	6%	3975480	4%	3023043	3%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>90,834,424.00</b>		<b>94592230</b>		<b>94802643</b>	
<b>Total Operating Expenditure</b>	<b>103559674</b>		<b>104581821</b>		<b>103563143</b>	
<b>Surplus / (Deficit)</b>	<b>12,725,250.00</b>		<b>9,989,591.00</b>		<b>8,760,500.00</b>	

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The municipality derives most of its income from grants and property rates.

The revenue strategy is a function of key components such:

- Growth in the Municipalities economic development;
- Revenue management and enhancement;
- Achievement of a 90% annual collection rate;
- National Treasury guidelines;
- Achievement of a full cost recovery on service charges;
- The Property rates policy in terms of the Municipal Property Rates Act, 2004; and
- The ability to extend services and obtain cost recovery

For the medium term, the funding strategy has been informed directly by ensuring financial sustainability and continuity.

### 2.6.2 Medium term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2017/2018 MTREF capital programme:

<b>Funded By</b>	<b>Budget year 2016/2017</b>	<b>%</b>	<b>Budget year +1 2017/2018</b>	<b>%</b>
National Government	27 656 371	69	17 760 000	85
Provincial Government	3 297 217	8	0	0
Internally generated Funds	8 862 563	22	3 245 000	15
<b>TOTAL CAPITAL FUNDING</b>	<b>39 816 152</b>	<b>100</b>	<b>21 005 000</b>	<b>100</b>

Capital grants and receipts equates to 85 per cent of the total funding source which represents R 17.7 million for the 2017/2018 financial year.

### 2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understand ability for councillors and management.

<b>Description</b>	<b>2017/18 Medium Term Revenue &amp; Expenditure Framework</b>		
	<b>Budget Year 2017/18</b>	<b>Budget Year +1 2018/19</b>	<b>Budget Year +2 2019/20</b>
<b>R thousand</b>			
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Property rates	13 536	15,942	16,899
Service charges	856	180	191
Other revenue	2,879	2,951	3,088
Government - operating	72,463	70,154	75,869
Government - capital	17,760	18,567	19,418
Interest	3,110	3,612	3,615
Dividends	-	-	-
<b>Payments</b>			
Suppliers and employees	(90,712)	(75,361)	(82,432)
Finance charges	(18)	(17)	(19)
Transfers and Grants	(1,443)	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>	<b>33,171</b>	<b>36,028</b>	<b>36,629</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Receipts</b>			
Proceeds on disposal of PPE	-	-	-
Decrease (Increase) in non-current debtors	-	-	-
Decrease (increase) other non-current receivables	-	-	-
Decrease (increase) in non-current investments	-	-	-
<b>Payments</b>			
Capital assets	(21,005)	(18,567)	(19,418)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>	<b>(21,005)</b>	<b>(18,567)</b>	<b>(19,418)</b>

<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Receipts</b>			
Short term loans	-	-	-
Borrowing long term/refinancing	-	-	-
Increase (decrease) in consumer deposits	-	-	-
<b>Payments</b>			
Repayment of borrowing	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>	<b>(2,573)</b>	<b>19,392</b>	<b>19,244</b>
Cash/cash equivalents at the year begin:	<b>41,192</b>	<b>38,619</b>	<b>58,011</b>
Cash/cash equivalents at the year end:	<b>38,619</b>	<b>58,011</b>	<b>77,244</b>

## 2.6.4 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b><u>Cash and Investments available</u></b>			
Cash/cash equivalents at the year beg	38,619	58,011	77,255
Other current investments > 90 days	1,881	(17,511)	(36,755)
- Long-term receivables	-	-	-
<b>Cash and Investments available:</b>	<b>40,500</b>	<b>40,500</b>	<b>40,500</b>
<b><u>Application of cash and investments</u></b>			
Unspent conditional Grants	1,800	0	0
Unspent borrowing	-	-	-
Statutory requirements	-	-	-
Other working capital requirements	14,354	15,020	17,070
Other provisions	5,701	6,100	6,527
Long term investments committed	-	-	-
Reserves to be backed by cash/investments	275	275	275
<b>Total Application of cash and investments:</b>	<b>22,130</b>	<b>21,395</b>	<b>23,972</b>
<b>Surplus(shortfall)</b>	<b>18,370</b>	<b>19,105</b>	<b>16,528</b>

From the above table it can be seen that the cash and investments available total R18,3 million.

The following is an application of this funding:-

- Unspent conditional grants are automatically assumed to be an obligation. The municipality is however budgeting to spend all unspent conditional grants;
- The reserves to be cash backed is the funds in respect to the Housing Development fund

### 2.6.5 Funding Compliance Measurement

National Treasury requires that the municipality assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the table above. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding measurement table essentially measures the degree to which the proposed budget complies with the funding requirement of the MFMA.

### 2.7 Expenditure on grants and reconciliations of unspent funds

Description	2017/18 Medium Term Revenue & Expenditure Framework		
	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>R thousand</b>			
<b>RECEIPTS:</b>			
<b><u>Operating Transfers and Grants</u></b>			
<b>National Government:</b>	<b>71,531</b>	<b>70,152</b>	<b>75,368</b>
Local Government Equitable Share	59,253	62,275	64,446
Finance Management	1,900	1,900	1,900
Integrated National Electrification Programme	8,000	5,000	8,000
EPWP Incentive	1,443		
MIG (PMU -Operational)	935	977	1,022
<b>Provincial Government:</b>	<b>932</b>	<b>979</b>	<b>1,523</b>
	744	782	821
	188	197	202
			500
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>			
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>[insert description]</i>			
<b>Total Operating Transfers and Grants</b>	<b>72,463</b>	<b>71,131</b>	<b>76,891</b>
<b><u>Capital Transfers and Grants</u></b>			
<b>National Government:</b>	<b>17,760</b>	<b>18,567</b>	<b>19,418</b>
Municipal Infrastructure Grant (MIG)	17,760	18,567	19,418
<b>Provincial Government:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>District Municipality:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Transfers and Grants</b>	<b>17,760</b>	<b>18,567</b>	<b>19,418</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	<b>90,223</b>	<b>89,698</b>	<b>96,309</b>

The municipality commits to spending all grants received. Every attempt will be made to avoid an application for roll-overs.



## 2.8 Allocations on grants made by the municipality

Description  R thousand	Current Year 2016/17		2017/18 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Total Non-Cash Grants To Organisations</b>	-	-	-	-	-
<b><u>Cash Transfers to other Organs of State</u></b>					
<i>Eskom:</i>	500	890	900	954	1 011
<b>Total Non-Cash Grants To Groups Of Individuals:</b>	500	890	900	954	1 011
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>	500	890	900	954	1 011
<b>TOTAL TRANSFERS AND GRANTS</b>	500	890	900	954	1 011

Grants to individuals are in respect to Free Basic Electricity.

## 2.8 Councillor and employee benefits

R thousand	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
-	G	H	I
<b><u>Councillors (Political Office Bearers plus Other)</u></b>			
Basic Salaries and Wages	3,296	3,494	3,704
Pension and UIF Contributions	100	105	100
Medical Aid Contributions	138	147	155
Motor Vehicle Allowance	-	-	-
Cellphone Allowance	336	355	375
Housing Allowances	-	-	-
Other benefits and allowances	1,235	1,309	1,388
<b>Sub Total - Councillors</b>	<b>5,106</b>	<b>5,410</b>	<b>5,721</b>
<b>% increase</b>	<b>-</b>	<b>5.9%</b>	<b>5.8%</b>
<b><u>Other Municipal Staff</u></b>			
Basic Salaries and Wages	38,173	39,261	41,589
Pension and UIF Contributions	261	275	291
Medical Aid Contributions	1,633	1,731	1,835
Overtime	140	148	157
Performance Bonus	2,527	2,577	2,731
Motor Vehicle Allowance	1,116	1,037	1,094
Cellphone Allowance	-	-	-
Housing Allowances	50	53	57
Other benefits and allowances	-	-	-

Payments in lieu of leave	1,000	1,060	1,124
Long service awards	500	530	562
Post-retirement benefit obligations	500	530	562
<b>Sub Total - Other Municipal Staff</b>	<b>45,900</b>	<b>47,202</b>	<b>50,001</b>
<b>% Increase</b>	<b>-</b>	<b>2.8%</b>	<b>5.9%</b>
<b>Total Parent Municipality</b>	<b>51,006</b>	<b>52,612</b>	<b>55,722</b>
		<b>3.1%</b>	<b>5.9%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			
	<b>51,006</b>	<b>52,612</b>	<b>55,722</b>
<b>% increase</b>	<b>-</b>	<b>3.1%</b>	<b>5.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>	<b>45,900</b>	<b>47,202</b>	<b>50,001</b>

The increase in respect to staff is more than 7.5 per cent as per the collective agreement.

This is due to the following:-

- The municipality has incorporated a 7.5% increase;
- The budget is being compared to the 2016/2017 financial year. During the 2016/2017 adjustment budget process, this budget was reduced due to savings realised as a result of resignations/deaths etc.

**2.9 Monthly targets for revenue, expenditure and cash flow**  
**As per attached**

Ref	Description	Budget Year 2017/18												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20	
	<b>Revenue By Source</b>																
	Property rates	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	1,253	15,040	15,942	16,889		
	Service charges - electricity revenue	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	-	-	-		
	Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Service charges - refuse revenue	89	89	89	89	89	89	89	89	89	89	89	1,070	1,134	1,202		
	Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Rental of facilities and equipment	35	35	35	35	35	35	35	35	35	35	35	666	630	667		
	Interest earned - external investments	253	253	253	253	253	253	253	253	253	253	253	3,040	3,540	3,540		
	Interest earned - outstanding debtors	6	6	6	6	6	6	6	6	6	6	6	70	72	75		
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Fines, penalties and forfeits	73	73	73	73	73	73	73	73	73	73	73	870	895	922		
	Licences and permits	65	65	65	65	65	65	65	65	65	65	65	779	831	867		
	Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Transfers and subsidies	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	5,961	72,463	71,131	76,891		
	Other revenue	46	46	46	46	46	46	46	46	46	46	46	575	594	622		
	Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	<b>Total Revenue (excluding capital transfers and contribution)</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>7,727</b>	<b>94,562</b>	<b>94,771</b>	<b>101,695</b>		
	<b>Expenditure By Type</b>																
	Employee related costs	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	45,900	47,202	50,001		
	Remuneration of councillors	126	126	126	126	126	126	126	126	126	126	126	5,106	5,410	5,721		
	Debt impairment	89	89	89	89	89	89	89	89	89	89	89	1,060	1,113	1,180		
	Depreciation & asset impairment	989	989	989	989	989	989	989	989	989	989	989	11,867	12,584	13,338		
	Finance charges	1	1	1	1	1	1	1	1	1	1	1	18	17	19		
	Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	Contracted services	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	2,023	24,275	22,155	26,088		
	Transfers and subsidies	120	120	120	120	120	120	120	120	120	120	120	900	954	1,000		
	Other expenditure	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	15,431	14,045	14,838		
	Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	<b>Total Expenditure</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>8,620</b>	<b>104,546</b>	<b>103,480</b>	<b>112,185</b>		
	<b>Surplus/(Deficit)</b>	<b>(893)</b>	<b>(893)</b>	<b>(893)</b>	<b>(893)</b> </												

**1. Surplus (Deficit) must reconcile with Budgeted Financial Performance**

**2.10 Annual budgets and SDBIPs – internal departments**

- As per Attached draft SDBIP. (Final SDBIP to be approved by the MAYOR)

**2.11 Contracts having future budgetary implications**

In terms of the Municipality's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years - 36 months).

The municipality has the following contracts that have future budgetary implications:-

- Financial Management System (MUNSOFT)
- Valuation Roll ( Mills Fitchet)
- Insurance (INDWE)

**2.12 Capital expenditure details**

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>	<u>2017/2018</u>
<u>Municipal Manager</u>			
	Speakers	RM	25.000.00
<u>Finance</u>			
	3 Desktops	RM	35.000.00
<u>Community - Admin</u>			
	SM Community Services : laptop	RM	15.000.00
	Disaster Light	RM	10.000.00
<u>Community - Halls</u>			
	Ntsongeni Sport field Fencing	RM	400.000.00
<u>Traffic</u>			
	Dash Camera x 3	RM	10.000.00
	Completion of Drivers Testing Ground	RM	2.000.000.00
<u>Security unit</u>			
	Guard House and Toilets at Play Ground	RM	100.000.00
	4 9mm Fire Arms	RM	50.000.00

**Technical****Solar Street Lights**

RM

600.000.00

**TOTAL BASIC  
CAPITAL****3.245.000.00****DEPARTMENT  
ADHOC****FUNDING****2017/2018****Mig funded projects**

Resurfacing of residential Roads Ward 3

MIG

2.856.060.00

Tarring of internal roads - Ward 4

MIG

1.529.750.00

Construction of KwaBulawayo Sportfield - Ward 5

MIG

1.386.968.00

Asphalting of Smozomeni Main road - Ward 6

MIG

7.587.472.00

Richmond Multi Purpose Sports Centre Ward 1

MIG

4.000.000.00

Roads Ward 2 and Ward 7

MIG

**Bus Shelter Ward 2**

MIG

**400.000.00****17.760.250.00****21.005.250.00**

**Reconciliation**

Richmond Municipality	3.245.000.00
MIG	17.760.250.00

<b>21.005.250.00</b>
----------------------

**Departmental****Executive and Council**

	Council	-
	Municipal Manager	25.000.00
<b>Budget and Tresury</b>	Finance	35.000.00
	Corporate	-
<b>Community and Social Services</b>	Library	
	Community - Admin	25.000.00
	Sportsfields and Halls	400.000.00
<b>Police</b>	Traffic	10.000.00
	Security	150.000.00
	Learners and Drivers Centre	2.000.000.00
<b>Grass Cutting</b>		5.386.968.00
<b>Roads</b>		12.973.282.00
		<b>21.005.250.00</b>

### **2.13 Legislation compliance status**

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

#### **1. In year reporting**

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Mayor (within 10 working days) is undertaken on a monthly basis.

#### **2. Internship programme**

The municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Budget and Treasury Office. Since the introduction of the Internship programme the municipality has successfully employed and trained 15 interns through this programme.

#### **3. Budget and Treasury Office**

The Budget and Treasury Office has been established in accordance with the MFMA.

#### **4. Audit Committee**

An Audit Committee has been established and is fully functional.

#### **5. Service Delivery and Implementation Plan**

The detailed SDBIP document is at a draft stage and will be finalised after approval of the 2017/18 MTREF in May 2017 directly aligned and informed by the 2017/18 MTREF.

#### **6. Annual Report**

Annual report is compiled in terms of the MFMA and National Treasury requirements.

#### **7. MFMA Training**

The MFMA training module is available in electronic format.

#### **8. Policies**

All financial policies are reviewed and adopted annually as part of the budget process.

### **2.14 Other supporting documents**

- As per Attached tables



**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**

	BUDGET		
	Revised	2017/2018	BUDGET 2018/2019 BUDGET 2019/2020
REVENUE	-121,982,234.57	-112,322,480	-113,337,643 -121,112,959
EXPENDITURE	103,559,673.65	104,546,821	103,480,843 112,185,390
NET SURPLUS/DEFICIT	-18,422,560.92	-7,775,659	-9,856,800 -8,927,569
MIG	31,147,810.57	17,760,250	18,566,800 19,418,000
MIG Prior Yr	2,117,371.74	17,760,250	18,566,800 19,418,000
Small Town	25,539,000.00	-	- -
Insurance	3,000,000.00	-	- -
COGTA UNSPENT GRANTS	108,000.00	-	- -
Library services	86,221.83	-	- -
	297,217.00	-	- -
	12,725,249.65	9,984,591	8,710,000 10,490,431
	12,725,249.65	9,984,591	8,710,000 10,490,431

1,544,380.00	5,330,373.00
	785,993.00
	17,295.93

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**Municipal Manager**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
					MM _ Basic Salary	1,351,023.00	1,432,084.38	1,518,009.44	
					MM _ Bonus				
					MM _ Travel or motor allowance	189,417.00	200,782.02	212,828.94	
					MM _ Medical Aid	144,000.00	152,640.00	161,798.40	
					MM _ Pension				
					MM _ UIF				
					MM _ Bargaining Council	1,860.00	1,971.60	2,089.90	
					MM _ SALARIES	102.00	108.12	114.61	
1	10	10	10	20	5010000 ANNUAL BONUS	1,590,050.00	440,206.00	456,618.36	494,615.46
1	10	10	10	20	5011000 CELL PHONE ALLOWANCE	50,500.00	36,521.00	38,712.26	41,035.00
1	10	10	10	20	5060000 TRAVELLING ALLOWANCE	17,100.00	11,376.00	12,058.56	12,782.07
1	10	10	10	20	5090000 PERFORMANCE INCENTIVE	245,000.00	96,000.00	96,000.00	96,000.00
1	10	10	10	20	5094000 PENSION	4,190.00	4,380.00	4,642.80	4,921.37
1	10	10	10	20	5100000 MEDICAL AID	44,000.00	59,202.00	62,754.12	66,519.37
1	10	10	10	20	5120000 /COUNCIL LEVY	55,000.00	91,389.00	96,872.34	102,684.68
1	10	10	10	20	5150000 UIF	300.00	306.00	324.36	343.82
1	10	10	10	20	5160000 SKILLS LEVY	9,000.00	5,580.00	5,914.80	6,269.69
1	10	10	10	20	5510000 DEPRECIATION	19,000.00	5,580.00	5,914.80	6,269.69
1	10	10	10	20	5510000 DEPRECIATION	60,000.00	0	0	0
					Computer Equipment				
					Furniture and Office Equipment				
1	10	10	10	20	6110000 INTEREST EXTERNAL LOANS	13000	13780	14606.8	156893.2
1	10	10	10	20	6205000 CELL PHONE CONTRACTS	45600			
1	10	10	10	20	6220000 HIRE PHOTOCOPIER				
1	10	10	10	20	6245000 INTERNAL AUDIT (outsourced-Business and Advisory- Accounting a	31,155.00	36,000.00	40,000.00	45,000.00
1	10	10	10	20	6247000 SIGMA IT : WEB BASED PERFORMANCE SYSTEM	49,200.00	50,000.00	53,000.00	56,180.00
1	10	10	10	20	6590000 CATERING (MUNICIPAL FUNC	709,000.00	750,000.00	795,000	842,700
1	10	10	10	20	6905000 IDP; BUDGET AND STRATEGIC PLANNING	40,000.00	0	0	0
1	10	10	10	20	Transport for public	10,000.00	10,000.00	10,000	11,236
					Accommodation	150,000.00			
1	10	10	10	20	6935000 LEGAL FEES	40,000.00	40,000.00	42,400	44,944
1	10	10	10	20	7052000 MARKETING / COMMUNICATION (NEWSLETTER)	40,000.00	40,000.00	42,400	44,944
1	10	10	10	20	7089000 PERFORMANCE MANAGEMENT VALUATION COMMITTEE	200,000.00	200,000.00	212,000	224,720
1	10	10	10	20	7090000 PRINTING & STATIONERY	235,000.00	0	0	0
1	10	10	10	20	7120000 PROFESSIONAL SUBS	125,000.00	450,000.00	265,000	280,900
1	10	10	10	20	7190000 SEMINARS & CONFERENCES	100,000.00	100,000.00	106,000	112,360
1	10	10	10	20	ILGM	25,000.00	25,000.00	26,500	28,090
1	10	10	10	20	IMFO	5,000.00	5,000.00	5,300	5,618
1	10	10	10	20	Other	20,000.00	8,000.00	8,480	8,988.8
1	10	10	10	20	SUBSISTENCE; TRAVEL & ACCO	8,000.00	8,000.00	8,480	8,988.8
					Accommodation	5,000.00	5,000.00	5,300	5,618
					Domestic Flights	190,000.00	0	0	0
					Rental Car Hire	90,000.00	95,400	101,124	106,180
					Parking fees	50,000.00	53,000	56,180	59,400
					Incidental	10,000.00	10,600	11,236	11,860
1	10	10	10	20	7250000 SUBS (PERIOD. & PAPERS)	5,000.00	5,000.00	5,300	5,618
						8,000.00	8,000.00	8,480	8,988.8
						4,041,495.00	4,390,542.00	4,443,338.52	4,706,834.83

3,697,879.00	3,464,915.00	1,754,766.10	1,860,932.07
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**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**TOWN PLANNING**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	30	10	4130000	FEES BUILDING INSPECTIONS	-10,000.00	-10,000.00	-10600	-11236
1	10	30	10	4140000	FEES BUILDING PLANS	-30,000.00	-10,000.00	-10600	-11236
1	10	30	10	4160000	FEES ENCROACHMENT	-10,000.00	-10,000.00	-10600	-11236
1	10	30	10	4190000	FEES SUBDIVISION	-5,000.00	-5,000.00	-5300	-5618
1	10	30	10	4200000	FEES REZONING	-5,000.00	-5,000.00	-5300	-5618
1	10	30	10		SCHEMES SUPPORT PROGRAMMES	-	0	0	-500000
						-60,000.00	-40,000.00	-42,400.00	-544,944.00
1	10	30	10	5010000	SALARIES	788,900.00	927,175.00	982805.5	1041773.83
1	10	30	10	5011000	ANNUAL BONUS	68,700.00	77,265.00	81900.9	86814.954
1	10	30	10	5040000	OVERTIME	5,000.00		0	0
1	10	30	10	5050000	HOUSING ALLOWANCE	8,400.00	8,400.00	8904	9438.24
1	10	30	10	5060000	CELL PHONE ALLOWANCE	18,000.00	18,000.00	19080	20224.8
1	10	30	10	5090000	TRAVELLING ALLOWANCE	110,000.00	108,000.00	114480	121348.8
1	10	30	10	5094000	PERFORMANCE INCENTIVE	8,250.00	9,270.00	9826.2	10415.772
1	10	30	10	5100000	PENSION	138,500.00	134,547.00	142619.82	151177.0092
1	10	30	10	5120000	MEDICAL AID	54,000.00	113,900.00	120734	127978.04
1	10	30	10	5140000	I/COUNCIL LEVY	300.00	306.00	324.36	343.8216
1	10	30	10	5150000	UIF	10,100.00	5,580.00	5914.8	6269.688
1	10	30	10	5160000	SKILLS LEVY	10,100.00	5,580.00	5914.8	6269.688
1	10	30	10	5510000	DEPRECIATION	6,360.00		0	0
					Computer Equipment		6741.6	7146.096	7574.86176
1	10	30	10	5988000	TOYOTA BAKKIE NK 2775	2,000.00		0	0
1	10	30	10	6225000	PLANNING SHARED SERVICES	200,850.00	220000	233200	247192
1	10	30	10	6720027	FUEL & OIL NK 2775	5,000.00		0	0
1	10	30	10	6935000	LEGAL FEES			0	0
1	10	30	10	7090000	PRINTING & STATIONERY	10,000.00	15,000.00	15900	16854
1	10	30	10	7120000	PROFESSIONAL SUBS	2,000.00	5,000.00	5300	5618
1	10	30	10	7190000	SEMINARS & CONFERENCES	3,000.00		0	0
					Town Planners			2650	2809
					Other			2650	2809
1	10	30	10	7230000	SUBSISTENCE; TRAVEL & ACCO	60,000.00		0	0
					Accommodation			31800	33708
					Domestic Flight			15900	16854
					Car Hire			4240	4494.4
					Parking fees			530	561.8
					Incidental			530	561.8
						1,509,460.00	1,709,764.60	1,812,350.48	1,921,091.50

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**FINANCE**

[illegible]

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**CORPORATE SERVICES**

[illegible]

**COMMUNITY: AGENCY / Non-Profit / Hall**

To	Pr	Dr	Se	Description	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Community	1	10	25	5 3500000 PAYROLLS	-57,000.00	-40,000.00	-43,000.00	-43,000.00	-43,000.00	-43,000.00	-43,000.00	-43,000.00	-43,000.00
	1	10	25	5 3600000 INTEREST, DIVID, EQUIT, ABLI SHARE	-490,000.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00	-500,000.00
	1	10	25	5 6750000 PRG	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00	-250,000.00
	1	10	25	5 5000000 SALARIES	1,778,000.00	1,778,000.00	1,778,000.00	1,778,000.00	1,778,000.00	1,778,000.00	1,778,000.00	1,778,000.00	1,778,000.00
	1	10	25	5 5000000 ANNUAL BONUS	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
	1	10	25	5 5000000 LTRNIE ALLOWANCE	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
	1	10	25	5 5000000 OVERTIME	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
	1	10	25	5 5000000 TRAVELANCE ALLOC. - NCE	23,350.00	23,350.00	23,350.00	23,350.00	23,350.00	23,350.00	23,350.00	23,350.00	23,350.00
	1	10	25	5 5000000 PERFORMANCE INC. - NCE	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 5000000 PERIOD	126,300.00	126,300.00	126,300.00	126,300.00	126,300.00	126,300.00	126,300.00	126,300.00	126,300.00
	1	10	25	5 5000000 MEDICAL AID	46,500.00	46,500.00	46,500.00	46,500.00	46,500.00	46,500.00	46,500.00	46,500.00	46,500.00
	1	10	25	5 5000000 DENTAL C /	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00	7,700.00
	1	10	25	5 5100000 UNEMP. INSUR.	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00	1,100,000.00
	1	10	25	5 5100000 REPRESENTATION	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00	1,250,000.00
	1	10	25	5 5400000 COMMUNITY PERKS	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
	1	10	25	5 5400000 TRAVEL	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	1	10	25	5 5400000 CELL PHONE CONTRACTS	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00	35,000.00
	1	10	25	5 6300000 SPEA. CONTRACT	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00	70,000.00
	1	10	25	5 6400000 CULTURE	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	1	10	25	5 6400000 CATERING	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	1	10	25	5 6400000 ANS. AWARDS	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	1	10	25	5 6400000 CATERING	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00
	1	10	25	5 6400000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF EQUIPMENT	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00	120,000.00
	1	10	25	5 6600000 DISASTER RELIEF									



# ALTERNATIVE DISPUTE RESOLUTION

2017/2018 Budget

**COMMUNITY: ADMIN / design / management**

Tn	Fr	Dr	Sc	ItemSub	Description	Revised 2015/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
Community	1	10	25	5	320000 HALL HIRE FEES	-	-	-	0
	1	10	25	5	360000 INTERGOVERNMENTAL- EQUITABLE SHARE	-	-	-	0
Municipality	1	10	25	5	500000 SALARIES	-	266,470.00	292,068.2	299,405.692
	1	10	25	5	501000 ANNUAL BONUS	-	22,204.00	23,534.36	24,950.6616
	1	10	25	5	509000 ACTING ALLOWANCE	-	-	0	0
	1	10	25	5	504000 OVERTIME	-	10,000.00	10600	11236
	1	10	25	5	508000 CELL PHONE ALLOWANCE	-	5,650.00	6651.4	6895.284
	1	10	25	5	509000 TRAVELING ALLOWANCE	-	2,865.00	2824.9	0
	1	10	25	5	509400 PERFORMANCE INCENTIVE	-	34,660.00	36739.5	2994.334
	1	10	25	5	510000 PENSION	-	17,956.00	18650.7	38843.976
	1	10	25	5	512000 MEDICAL AID	-	102.00	108.12	19768.742
	1	10	25	5	514000 /COUNCIL LEVY	-	1,860.00	1971.6	114,607.2
	1	10	25	5	515000 UIF	-	1,860.00	1971.6	2098.886
	1	10	25	5	516000 SKILLS LEVY	-	-	0	0
	1	10	25	5	551000 DEPRECIATION	-	-	0	0
	1	10	25	5	Community Assets	-	-	0	0
	1	10	25	5	Other Assets	-	-	0	0
	1	10	25	5	5663000 SAZULU NK 4457	-	30,000.00	31800	35708
	1	10	25	5	585000 NK 2680 (HOUSING)	-	-	0	0
	1	10	25	5	6205000 CELL PHONE CONTRACTS	-	-	0	0
	1	10	25	5	6315000 SPCA - CONTRACT	-	-	0	0
	1	10	25	5	6480000 ARTS & CULTURE	-	-	0	0
	1	10	25	5	Catering	-	-	0	0
	1	10	25	5	Transport	-	-	0	0
	1	10	25	5	5490000 AIDS AWARENESS	-	35,000.00	37100	39236
	1	10	25	5	Catering	-	35,000.00	37100	39236
	1	10	25	5	6670000 DISASTER MGMT IMPLEMENT	-	-	0	0
	1	10	25	5	Catering	-	-	0	0
	1	10	25	5	6671000 DIS-CILITY PROGRAMMES	-	-	0	0
	1	10	25	5	Catering	-	-	0	0
1	10	25	5	Transport	-	-	0	0	
1	10	25	5	6680000 ELECTRICITY	-	25,000.00	26500	28900	
1	10	25	5	6720041 F&O NK 2680 (HOUSING)	-	25,000.00	26500	28900	
1	10	25	5	6720048 F&O NK 1457	-	-	0	0	
1	10	25	5	6751000 F&E	-	150,000.00	159000	166540	
1	10	25	5	6890000 SALGA GAMES	-	-	0	0	
1	10	25	5	Accommodation for councillors	-	-	0	0	
1	10	25	5	Catering	-	-	0	0	
1	10	25	5	Transport costs	-	-	0	0	
1	10	25	5	Purchase of sport kits	-	0	0	0	
1	10	25	5	6895000 LICENCES VEHICLES	-	-	0	0	
1	10	25	5	7060000 POSTAGE	-	1,500.00	1590	1665.4	
1	10	25	5	7080000 MUNIC CHARGES-WATER ACCS	-	-	0	0	
1	10	25	5	7090000 PRINTING & STATIONERY	-	-	0	0	
1	10	25	5	7120000 PROFESSIONAL SUBS	-	-	0	0	
1	10	25	5	718.7000 SENIOR CITIZEN	-	-	0	0	
1	10	25	5	Catering	-	-	0	0	
1	10	25	5	Transport costs	-	-	0	0	
1	10	25	5	7190000 SEMINARS & CONFERENCES	-	-	0	0	
1	10	25	5	Housing	-	-	0	0	
1	10	25	5	7230000 SUBSISTENCE/TRAVEL &ACCO	-	-	0	0	
1	10	25	5	Accommodation	-	-	0	0	
1	10	25	5	Domestic Flight	-	-	0	0	
1	10	25	5	Car Hire	-	-	0	0	
1	10	25	5	Parking fees	-	-	0	0	
1	10	25	5	Incidental	-	-	0	0	
1	10	25	5	7386000 SURCHUKA SAKWE	-	-	0	0	
1	10	25	5	Catering	-	-	0	0	
1	10	25	5	Transport costs	-	25,000.00	26500	28900	
1	10	25	5	Impairment LOSS	-	25,000.00	26500	28900	
						746,608.00	789,284.48	881,611.95	

744608.000

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : HOUSING**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
<b>Community</b>									
1	10	25	5	3260000	HALL HIRE FEES	-	-	-	-
1	10	25	5	3680000	INTERGOVERNMENTAL- EQUIT ABLE SHARE	-	-	-	-
1	10	25	5	5010000	SALARIES	-	191,185.00	202656.1	214815.466
1	10	25	5	5011000	ANNUAL BONUS	-	15,932.00	16887.92	17901.1952
1	10	25	5	5030000	ACTING ALLOWANCE	-	-	0	0
1	10	25	5	5040000	OVERTIME	-	-	0	0
1	10	25	5	5060000	CELL PHONE ALLOWANCE	-	-	0	0
1	10	25	5	5090000	TRAVELLING ALLOWANCE	-	-	0	0
1	10	25	5	5094000	PERFORMANCE INCENTIVE	-	-	0	0
1	10	25	5	5100000	PENSION	-	1,910.00	2024.6	2146.076
1	10	25	5	5120000	MEDICAL AID	-	32,818.00	34787.08	36874.3048
1	10	25	5	5140000	I/COUNCIL LEVY	-	7,722.00	8185.32	8676.4392
1	10	25	5	5150000	UIF	-	102.00	108.12	114.6072
1	10	25	5	5160000	SKILLS LEVY	-	1,860.00	1971.6	2089.896
1	10	25	5	5510000	DEPRECIATION	-	1,860.00	1971.6	2089.896
1	10	25	5	5663000	ISUZU : NK 4457	-	-	0	0
1	10	25	5	5952000	NK 2680 (HOUSING)	-	-	0	0
1	10	25	5	6205000	CELL PHONE CONTRACTS	-	-	0	0
1	10	25	5	6315000	SPCA - CONTRACT	-	-	0	0
1	10	25	5	6480000	ARTS & CULTURE	-	-	0	0
1	10	25	5	6490000	AIDS AWARENESS	-	-	0	0
1	10	25	5	6670000	DISASTER MGMT IMPLEMENT	-	-	0	0
1	10	25	5	6671000	DISABILITY PROGRAMMES	-	-	0	0
1	10	25	5	6690000	ELECTRICITY	-	-	0	0
1	10	25	5	6720041	F&O: NK 2680 (HOUSING)	-	-	0	0
1	10	25	5	6720043	F&O: NK4457	-	-	0	0
1	10	25	5	6751000	FBE	-	-	0	0
1	10	25	5	6930000	SALGA GAMES	-	-	0	0
1	10	25	5	6955000	LICENCES VEHICLES	-	-	0	0
1	10	25	5	7060000	POSTAGE	-	-	0	0
1	10	25	5	7080000	MUNIC CHARGES-WATER ACCS	-	-	0	0
1	10	25	5	7090000	PRINTING & STATIONERY	-	-	0	0
1	10	25	5	7120000	PROFESSIONAL SUBS	-	5,000.00	5300	5618
1	10	25	5	7187000	SENIOR CITIZEN	-	-	0	0
1	10	25	5	7190000	SEMINARS & CONFERENCES	-	-	0	0
1	10	25	5	7230000	SUBSISTENCE;TRAVEL &ACCO	-	-	0	0
1	10	25	5	7386000	Transport	-	10000	0	0
1	10	25	5	7431000	SUKHUMA SAKHE	-	-	0	0
1	10	25	5	7431000	IMPAIRMENT LOSS	-	-	0	0
						-	268,389.00	273,892.34	290,325.88

**RICHLAND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY - LIBRARY SERVICES**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	1	10	25	20	3520000 LIBRARY FINES	-2,000.00			
1	1	10	25	20	3682000 COMM LIB SERV GRANT	-179,000.00	-188,000.00	-197,000.00	-202,000.00
1	1	10	25	20	3620001 COMM LIBRARY SERVICE GRANT	-297,217.00			
1	1	10	25	20	3852000 PROVINC. OF LIBRARIES	-715,000.00	-744,000.00	-782,000.00	-821,000.00
1	1	10	25	20	4110000 COPIES	-10,000.00	-10,000.00	-10,600	-11,236
1	1	10	25	20	4225000 LIBRARY LOST BOOKS	-500.00			
						-1,203,717.00	-942,000.00	-989,600.00	-1,024,236.00
1	1	10	25	20	5010000 SALARIES	904,110.00	1,062,940.00	1,126,716.4	1,194,319.384
1	1	10	25	20	5011000 ANNUAL BONUS	76,425.00	79,978.00	84,776.68	89,863.2808
1	1	10	25	20	5030000 ACTING ALLOWANCE	8,000.00		0	0
1	1	10	25	20	5060000 CELL PHONE ALLOWANCE	18,188.00	18,000.00	19,080	20,224.8
1	1	10	25	20	5090000 TRAVELLING ALLOWANCE	108,000.00	132,000.00	139,920	148,315.2
1	1	10	25	20	5094000 PERFORMANCE INCENTIVE	9,800.00	10,630.00	11,267.8	11,943.868
1	1	10	25	20	5095000 NON PENSIONABLE ALLOWANCE E		4,200.00	4,452	4,719.12
1	1	10	25	20	5100000 PENSION	167,400.00	199,640.40	211,618.824	224,315.9534
1	1	10	25	20	5120000 MEDICAL AID	75,200.00	94,895.00	100,588.7	106,624.022
1	1	10	25	20	5140000 I/COUNCIL LEVY	580.00	612.00	648.72	687.6432
1	1	10	25	20	5150000 UIF	11,600.00	11,160.00	11,829.6	12,539.376
1	1	10	25	20	5160000 SKILLS LEVY	11,600.00	11,160.00	11,829.6	12,539.376
1	1	10	25	20	5510000 DEPRECIATION	70,000.00		0	0
					- Computer Equipment		50,000	53,000	56,180
					- Furniture and Office equipment		14,000.00	14,840	15,730.4
					- Other Assets		102.00	108.12	114,607.72
1	1	10	25	20	6110000 INTEREST EXTERNAL LOANS	8,700.00	3,500.00	3,710	3,932.6
1	1	10	25	20	6220000 HIRE PHOTOCOPIER	3,600.00	40,000.00	42,400	44,944
1	1	10	25	20	6310000 MUNICIPAL SECURITY			0	0
1	1	10	25	20	6310001 MAGMA: ARMED RESPONSE			0	0
1	1	10	25	20	6591000 COMM LIB SERVICES GRANT	9,310.00		0	0
					Basic Salary	179,000.00		0	0
1	1	10	25	20	6610000 CLEANING MATERIALS		188,000.00	197,000.00	202,000.00
1	1	10	25	20	6720000 FUEL & OIL	10,000.00	15,000.00	15,900	16,854
1	1	10	25	20	6940000 LIBRARY BOOKS	1,000.00		0	0
1	1	10	25	20	6943000 LIBRARY LOST BOOKS	15,000.00	10,000.00	10,600	11,236
1	1	10	25	20	6945000 LIBRARY ACTIVITIES			0	0
1	1	10	25	20	6950000 LICENCES TELEVISION	20,000.00	20,000.00	21,200	22,472
1	1	10	25	20	7060000 POSTAGE	1,500.00	2,500.00	2,650	2,809
1	1	10	25	20	7090000 PRINTING & STATIONERY	1,000.00	2,000.00	2,120	2,247.2
1	1	10	25	20	7120000 PROFESSIONAL SUBS	15,000.00	15,000.00	15,900	16,854
1	1	10	25	20	7190000 SEMINARS & CONFERENCES	3,000.00	5,000.00	5,300	5,618
					LIASA Conference (Library Conferencet Dept of Arts and Culture)	11,000.00		0	0
1	1	10	25	20	7230000 SUBSISTENCE;TRAVEL &ACCO	24,000.00	15,000.00	15,900	16,854
					Accommodation			0	0
					Domestic Flight		20,000.00	21,200	22,472
					Car Hire		10,000.00	10,600	11,236
					Parking fees		2,000.00	2,120	2,247.2
1	1	10	25	20	7250000 SUBS (PERIOD.&PAPERS)	10,000.00	10,000.00	10,600	11,236
1	1	10	25	20	7270000 TELEPHONE	10,000.00	10,000.00	10,600	11,236
						1,783,013.00	2,067,415.40	2,189,180.32	2,313,711.14

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : INHLAZUKA HALL**

Tn	Fh	Dp	Sc	ItemSub	Description	TAXI RANK
Inhlazuka Hall						
1	10	25	30	3330000	RENTAL SHOPS AND	
1	10	25	30	5010000	SALARIES	
1	10	25	30	5011000	ANNUAL BONUS	
1	10	25	30	5060000	CELL PHONE ALLOWANCE	
1	10	25	30	5094000	PERFORMANCE INCENTIVE	
1	10	25	30	5100000	PENSION	
1	10	25	30	5130000	UNIFORMS	
1	10	25	30	5140000	I/COUNCIL LEVY	
1	10	25	30	5150000	UIF	
1	10	25	30	5160000	SKILLS LEVY	
1	10	25	30	5510000	DEPRECIATION	
					Community Assets	
1	10	25	30	5580000	BUILDINGS	
1	10	25	30	5651000	ISUZU - NK 3874	
1	10	25	30	6310000	MUNICIPAL SECURITY	
1	10	25	30	6610000	CLEANING MATERIALS	
1	10	25	30	6690000	ELECTRICITY	
1	10	25	30	6720032	F&O ISUZU BAKKIE - NK387 4	
1	10	25	30	6955000	LICENCES VEHICLES	
1	10	25	30	7090000	PRINTING & STATIONERY	
1	10	25	30	7230000	SUBSISTENCE;TRAVEL &ACCO	
					Accommodation	
1	10	25	30	7270000	TELEPHONE	

Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
-180,000.00	-198000	-217800	-239580
<b>-180,000.00</b>	<b>-198,000.00</b>	<b>-217,800.00</b>	<b>-239,580.00</b>
349,400.00	400,435.00	424461.1	449928.766
33,700.00	33,370.00	35372.2	37494.532
5,690.00	5,688.00	6029.28	6391.0368
4,650.00	4,000.00	4240	4494.4
52,400.00	60,862.20	64513.932	68384.76792
16,700.00		0	0
390.00	306.00	324.36	343.8216
5,100.00	5,580.00	5914.8	6269.688
5,100.00	5,580.00	5914.8	6269.688
3,494.00		0	0
	3703.64	3925.8584	4161.409904
15,000.00	20,000.00	21200	22472
20,000.00	30,000.00	31800	33708
466,930.00	536960	569177.6	603328.256
12,500.00	15,000.00	15900	16854
115,000.00	110,000.00	116600	123596
30,000.00	30,000.00	31800	33708
1,000.00	1,000.00	1060	1123.6
5,000.00	5,000.00	5300	5618
7,000.00		0	0
	5,000.00	5300	5618
35,000.00	40,000.00	42400	44944
<b>1,184,054.00</b>	<b>1,312,484.84</b>	<b>1,391,233.93</b>	<b>1,474,707.97</b>

RICHMOND MUNICIPALITY  
2017/2018 Budget  
COMMUNITY : HOPEWELL HALL

Tn	Fn	Dp	Sc	ItemSub	Description	
1	10	25	40	3330000	RENTAL SHOPS AND TAXI RANK	
1	10	25	40	5010000	SALARIES	
1	10	25	40	5011000	ANNUAL BONUS	
1	10	25	40	5094000	PERFORMANCE INCENTIVE	
1	10	25	40	5100000	PENSION	
1	10	25	40	5130000	UNIFORMS	
1	10	25	40	5140000	I/COUNCIL LEVY	
1	10	25	40	5150000	UIF	
1	10	25	40	5160000	SKILLS LEVY	
1	10	25	40	5510000	DEPRECIATION	
1	10	25	40	Community assets		
1	10	25	40	5580000	BUILDINGS	
1	10	25	40	6310000	MUNICIPAL SECURITY	
1	10	25	40	6610000	CLEANING MATERIALS	
1	10	25	40	6690000	ELECTRICITY	

Revised	BUDGET	BUDGET	BUDGET
2016/2017	2017/2018	2018/2019	2019/2020
-27,000.00	-28,620.00	-30337.2	-32157.432
-27,000.00	-28,620.00	-30,337.20	-32,157.43
98,410.00	103,203.00	109395.18	115958.891
8,080.00	8,600.23	9116.2438	9663.21843
970.00	1,032.03	1093.9518	1159.58891
14,230.00	14,086.80	14932.008	15827.9285
5,000.00	-	0	0
96.00	102.00	108.12	114.6072
1,100.00	1,860.00	1971.6	2089.896
1,100.00	1,860.00	1971.6	2089.896
798.00		0	0
	850	901	955.06
30,000.00	40,000.00	42400	44944
374,150.00	429,568.00	455342.08	482662.605
10,000.00	10,000.00	10600	11236
40,000.00	50,000.00	53000	56180
583,934.00	661,162.06	700,831.78	742,881.69

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : MAGODA HALL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	25	50	3260000	HALL HIRE FEES				
1	10	25	50	5010000	SALARIES	86,040.00	93,860.00	99491.6	105461.096
1	10	25	50	5011000	ANNUAL BONUS	7,005.00	7,822.00	8291.32	8788.7992
1	10	25	50	5040000	OVERTIME	1,000.00	-	0	0
1	10	25	50	5094000	PERFORMANCE INCENTIVE	840.00	939.00	995.34	1055.0604
1	10	25	50	5095000	NON PENSIONABLE ALLOWANCE	4,200.00	4,200.00	4452	4719.12
1	10	25	50	5100000	PENSION	12,500.00	12,220.00	12953.2	13730.392
1	10	25	50	5140000	I/COUNCIL LEVY	96.00	120.00	127.2	134.832
1	10	25	50	5150000	UIF	1,000.00	1,860.00	1971.6	2089.896
1	10	25	50	5160000	SKILLS LEVY	1,000.00	1,860.00	1971.6	2089.896
1	10	25	50	5580000	BUILDINGS	15,000.00	20,000.00	21200	22472
1	10	25	50	6235000	INGONYAMA TRUST - Operation Lease Land	22,200.00	22,200.00	23532	24943.92
1	10	25	50	6310000	MUNICIPAL SECURITY	186,770.00	214,785.00	227672.1	241332.426
1	10	25	50	6610000	CLEANING MATERIALS	10,000.00	10,000.00	10600	11236
1	10	25	50	6690000	ELECTRICITY	10,000.00	15,000.00	15900	16854
						<b>357,651.00</b>	<b>404,866.00</b>	<b>429,157.96</b>	<b>454,907.44</b>

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : NKUMANE HALL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	25	55	5130000	UNIFORMS	5,000.00		0	0
1	10	25	55	5510000	DEPRECIATION			0	0
1	10	25	55	5580000	BUILDINGS	5,000.00	10,000.00	10600	11236
1	10	25	55	6310000	MUNICIPAL SECURITY	186,770.00	214,785.00	227672.1	241332.426
1	10	25	55	6610000	CLEANING MATERIALS	10,000.00	10,000.00	10600	11236
1	10	25	55	6690000	ELECTRICITY	10,000.00	15,000.00	15900	16854
						216,770.00	249,785.00	264,772.10	280,658.43

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : MZINOLOVU HALL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	25	56	5010000	SALARIES	96,630.00	103,033.45	109,215.457	115,768.384
1	10	25	56	5011000	ANNUAL BONUS	7,890.00	8,586.12	9,101.2872	9,647.36443
1	10	25	56	5040000	OVERTIME	500.00		0	0
1	10	25	56	5094000	PERFORMANCE INCENTIVE	950.00	1,030.33	1,092.1498	1,157.67879
1	10	25	56	5095000	NON PENSIONABLE ALLOWANCE	4,200.00	4,200.00	4,452	4,719.12
1	10	25	56	5100000	PENSION	13,950.00	13,764.30	14,590.158	15,465.5675
1	10	25	56	5140000	/COUNCIL LEVY	96.00	102.00	108.12	114.6072
1	10	25	56	5150000	UIF	1,100.00	1,860.00	1,971.6	2,089.896
1	10	25	56	5160000	SKILLS LEVY	1,100.00	1,860.00	1,971.6	2,089.896
1	10	25	56	5580000	BUILDINGS	10,000.00	15,000.00	15,900	16,854
1	10	25	56	6310000	MUNICIPAL SECURITY	186,770.00	214,785.00	227,672.1	241,332.426
1	10	25	56	6610000	CLEANING MATERIALS	10,000.00	15,000.00	15,900	16,854
1	10	25	56	6690000	ELECTRICITY	10,000.00	15,000.00	15,900	16,854
						<b>343,186.00</b>	<b>394,221.20</b>	<b>417,874.47</b>	<b>442,946.94</b>



**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : NDALENI HALL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
	1	10	25	70	5010000 SALARIES	194,350.00	206,405.00	218789.3	231916.658
	1	10	25	70	5011000 ANNUAL BONUS	15,780.00	17,200.00	18232	19325.92
	1	10	25	70	5040000 OVERTIME	500.00		0	0
	1	10	25	70	5094000 PERFORMANCE INCENTIVE	1,900.00	2,065.00	2188.9	2320.234
	1	10	25	70	5100000 PENSION	29,350.00	27,528.60	29180.316	30931.135
	1	10	25	70	5140000 /COUNCIL LEVY	192.00	204.00	216.24	229.2144
	1	10	25	70	5150000 UIF	2,100.00	3,720.00	3943.2	4179.792
	1	10	25	70	5160000 SKILLS LEVY	2,100.00	3,720.00	3943.2	4179.792
	1	10	25	70	5580000 BUILDINGS	15,000.00	20,000.00	21200	22472
	1	10	25	70	6310000 MUNICIPAL SECURITY	186,770.00	214,785.00	227672.1	241332.426
	1	10	25	70	6610000 CLEANING MATERIALS	3,000.00	5,000.00	5300	5618
						<b>451,042.00</b>	<b>500,627.60</b>	<b>530,665.26</b>	<b>562,505.17</b>

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : SMOZOMENI HALL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	25	80	5010000	SALARIES	95,900.00	103,202.00	109394.12	115957.767
1	10	25	80	5011000	ANNUAL BONUS	7,700.00	8,600.00	9116	9662.96
1	10	25	80	5094000	PERFORMANCE INCENTIVE	925.00	1,032.00	1093.92	1159.5552
1	10	25	80	5095000	NON PENSIONABLE ALLOWANCE E	4,200.00	4,200.00	4452	4719.12
1	10	25	80	5100000	PENSION	14,650.00	9,600.00	10176	10786.56
1	10	25	80	5140000	I/COUNCIL LEVY	96.00	102.00	108.12	114.6072
1	10	25	80	5150000	UIF	1,100.00	1,860.00	1971.6	2089.896
1	10	25	80	5160000	SKILLS LEVY	1,100.00	1,860.00	1971.6	2089.896
1	10	25	80	5580000	BUILDINGS	15,000.00	20,000.00	21200	22472
1	10	25	80	6235000	INGONYAMA TRUST (Operation lease Land)	22,200.00	22,200.00	23532	24943.92
1	10	25	80	6310000	MUNICIPAL SECURITY	186,770.00	214,785.00	227672.1	241332.426
1	10	25	80	6610000	CLEANING MATERIALS	10,000.00	15,000.00	15900	16854
1	10	25	80	6690000	ELECTRICITY	20,000.00	30,000.00	31800	33708
						<b>379,641.00</b>	<b>432,441.00</b>	<b>458,387.46</b>	<b>485,890.71</b>

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : PHATHENI HALL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	25	90	5010000	SALARIES	95,905.00	103,203.00	109395.18	115958.891
1	10	25	90	5011000	ANNUAL BONUS	7,700.00	8,600.00	9116	9662.96
1	10	25	90	5040000	OVERTIME	500.00	-	0	0
1	10	25	90	5094000	PERFORMANCE INCENTIVE	925.00	1,032.00	1093.92	1159.552
1	10	25	90	5095000	NON PENSIONABLE ALLOWANCE E	4,200.00	4,200.00	4452	4719.12
1	10	25	90	5100000	PENSION	15,150.00	13,428.90	14234.634	15088.712
1	10	25	90	5130000	UNIFORMS	30,000.00	-	0	0
1	10	25	90	5140000	I/COUNCIL LEVY	96.00	102.00	108.12	114.6072
1	10	25	90	5150000	UIF	1,100.00	1,860.00	1971.6	2089.896
1	10	25	90	5160000	SKILLS LEVY	1,100.00	1,860.00	1971.6	2089.896
1	10	25	90	5580000	BUILDINGS	5,000.00	10,000.00	10600	11236
1	10	25	90	6310000	MUNICIPAL SECURITY	373,540.00	429,570.00	455344.2	482664.852
1	10	25	90	6610000	CLEANING MATERIALS	10,000.00	15,000.00	15900	16854
1	10	25	90	6690000	ELECTRICITY	10,000.00	15,000.00	15900	16854
						<b>555,216.00</b>	<b>603,855.90</b>	<b>640,087.25</b>	<b>678,492.49</b>

**RICHMOND MUNICIPALITY**

**2017/2018 Budget**

**COMMUNITY : SIYATHUTHUKA HALL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	25	95	5010000	SALARIES	95,905.00	103,202.00	109394.12	115957.767
1	10	25	95	5011000	ANNUAL BONUS	7,700.00	8,600.00	9116	9662.96
1	10	25	95	5094000	PERFORMANCE INCENTIVE	925.00	1,032.00	1093.92	1159.5552
1	10	25	95	5095000	NON PENSIONABLE ALLOWANCE E	4,200.00	4,200.00	4452	4719.12
1	10	25	95	5100000	PENSION	15,150.00	13,428.90	14234.634	15088.712
1	10	25	95	5140000	I/COUNCIL LEVY	96.00	102.00	108.12	114.6072
1	10	25	95	5150000	UIF	1,100.00	1,860.00	1971.6	2089.896
1	10	25	95	5160000	SKILLS LEVY	1,100.00	1,860.00	1971.6	2089.896
1	10	25	95	5580000	BUILDINGS	10,000.00	15,000.00	15900	16854
1	10	25	95	6310000	MUNICIPAL SECURITY	186,770.00	214,775.00	227661.5	241321.19
1	10	25	95	6610000	CLEANING MATERIALS	10,000.00	15,000.00	15900	16854
1	10	25	95	6690000	ELECTRICITY	10,000.00	15,000.00	15900	16854
						<b>342,946.00</b>	<b>394,059.90</b>	<b>417,703.49</b>	<b>442,765.70</b>

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**COMMUNITY : MALIZAYO HALL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
	1	10	25	96	5580000 BUILDINGS	15,000.00	20,000.00	21200	22472
	1	10	25	96	6310000 MUNICIPAL SECURITY	186,500.00	214,775.00	227661.5	241321.19
	1	10	25	96	6610000 CLEANING MATERIALS	2,000.00	5,000.00	5300	5618
	1	10	25	96	6690000 ELECTRICITY	10,000.00	15,000.00	15900	16854
						<b>213,500.00</b>	<b>254,775.00</b>	<b>270,061.50</b>	<b>286,265.19</b>

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**TRAFFIC**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	35	10	3510000	TRAFFIC FINES	-350,000.00	-400,000.00	-424,000	-449,440
1	10	35	10	3580000	RANK PERMITS	-15,000.00	-15,000.00	-15,900	-16,834
1	10	35	10	3925000	SCHOLAR PATROL GRANT	-80,000.00	-	0	0
1	10	35	10	4220000	IMPOUNDING STORAGE - MOT OR VEHICLES	-10,000.00	-10,000.00	-10,600	-11,236
1	10	35	10	4221000	IMPOUNDING & STORAGE - A NIMALS	-10,000.00	-10,000.00	-10,600	-11,236
						-465,000.00	-435,000.00	-461,100.00	-488,766.00
1	10	35	10	5010000	SALARIES	1,524,970.00	1,852,890.00	1,964,063.4	2,081,907.204
1	10	35	10	5011000	ANNUAL BONUS	125,414.00	154,400.00	163,664	173,483.84
1	10	35	10	5040000	OVERTIME	145,000.00	60,000.00	63,600	67,416
1	10	35	10	5050000	HOUSING ALLOWANCE	8,400.00	8,400.00	8,904	9,438.24
1	10	35	10	5060000	CELL PHONE ALLOWANCE	35,752.00	40,752.00	43,197.12	45,788.9472
1	10	35	10	5070000	DANGER ALLOWANCE	40,000.00	42,000.00	44,520	47,191.2
1	10	35	10	5090000	TRAVELLING ALLOWANCE	120,000.00	120,000.00	127,200	134,882
1	10	35	10	5094000	PERFORMANCE INCENTIVE	16,250.00	18,530.00	19,641.8	20,820.308
1	10	35	10	5095000	NON PENSIONABLE ALLOWANCE E	4,200.00	4,200.00	4,452	4,719.12
1	10	35	10	5100000	PENSION	253,808.00	291,217.50	308,690.55	327,211.983
1	10	35	10	5120000	MEDICAL AID	169,045.00	188,060.00	199,343.6	211,304.216
1	10	35	10	5130000	UNIFORMS	60,000.00	80,000.00	84,800	89,888
1	10	35	10	5140000	I/COUNCIL LEVY	870.00	816.00	864.96	916.8576
1	10	35	10	5150000	UIF	20,831.00	14,880.00	15,772.8	16,719.168
1	10	35	10	5160000	SKILLS LEVY	20,831.00	14,880.00	15,772.8	16,719.168
1	10	35	10	5411000	IMPAIRMENT-OTHER	300,000.00	250,000.00	265,000	280,900
1	10	35	10	5510000	DEPRECIATION	242,000.00	0	0	0
					Computer Equipment	60000	63600	67416	67416
					Furniture and Office Equipment	40000	42400	44944	44944
					Other assets	150000	159000	168540	168540
1	10	35	10	5617000	NK 2154 : ISUZU TRAFFIC BAKKIE	15,000.00	20,000.00	21,200	22,472
1	10	35	10	5654000	CHEV CRUZ NK4957	15,000.00	20,000.00	21,200	22,472
1	10	35	10	5657000	CHEV CRUZ NK 6274	30,000.00	40,000.00	42,400	44,944
1	10	35	10	5900000	SPEED TIMING MACHINES	10,000.00	10,000.00	10,600	11,236
1	10	35	10	5920000	GENERATOR & ACCESSORIES	1,000.00	5,000.00	5,300	5,618
1	10	35	10	6205000	CELL PHONE CONTRACTS	2,760.00	2,760.00	0	0
1	10	35	10	6511000	AMMUNITION	2,000.00	2,000.00	2,120	2,247.2
1	10	35	10	6690000	ELECTRICITY	75,000.00	80,000	84,800	89,888
1	10	35	10	6720035	F&O: CHEV CRUZ (TRAFFIC) NK4957	40,000.00	50,000.00	53,000	56,180
1	10	35	10	6720040	F&O: CHEV CRUZ (TRAFFIC) NK 6274	40,000.00	50,000.00	53,000	56,180
1	10	35	10	6720042	F&O : GENERATOR (LC)	2,000.00	5,000.00	5,300	5,618
1	10	35	10	6720047	F&O : NK 2154 ISUZU TRAF FIC BAKKIE	20,000.00	30,000.00	31,800	33,708
1	10	35	10	6855000	LICENCES VEHICLES	5,000.00	6,000.00	6,360	6,741.6
1	10	35	10	7060000	POSTAGE	5,000.00	10,000.00	10,600	11,236
1	10	35	10	7090000	PRINTING & STATIONERY	5,000.00	5,000.00	5,300	5,618
1	10	35	10	7180000	RTI ENFORCEMENT VISIT	1,000.00	5,000.00	5,300	5,618
1	10	35	10	7185000	ROAD SAFETY EDUCATION	1,000.00	5,000.00	5,300	5,618
1	10	35	10	7200000	SCHOLAR PATROL	80,000.00	0	0	0
						3,436,131.00	3,729,025.50	3,952,767.03	4,189,933.05

**RICHMOND MUNICIPALITY**

**2017/2018 Budget**

**SECURITY**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised			BUDGET		
						2016/2017	2017/2018	2018/2019	2019/2020	2019/2020	2019/2020
1	1	10	35	20	5010000 SALARIES	1,666,900.00	2,138,181.00	2266471.86	2402460.172		
1	1	10	35	20	5011000 ANNUAL BONUS	111,500.00	178,180.00	188870.8	200203.048		
1	1	10	35	20	5040000 OVERTIME	15,000.00	20,000.00	21200	22472		
1	1	10	35	20	5060000 CELL PHONE ALLOWANCE	7,380.00	5,688.00	6029.28	6391.0368		
1	1	10	35	20	5094000 PERFORMANCE INCENTIVE	13,550.00	13,625.00	14442.5	15309.05		
1	1	10	35	20	5100000 PENSION	195,000.00	209,625.00	222202.5	235534.65		
1	1	10	35	20	5120000 MEDICAL AID	42,000.00	47,480.40	50329.224	53348.97744		
1	1	10	35	20	5130000 UNIFORMS	100,000.00	100,000.00	106000	112360		
1	1	10	35	20	5140000 I/COUNCIL LEVY	1,100.00	1,734.00	1838.04	1948.3224		
1	1	10	35	20	5150000 UIF	18,000.00	31,620.00	33517.2	35528.232		
1	1	10	35	20	5160000 SKILLS LEVY	16,000.00	31,620.00	33517.2	35528.232		
1	1	10	35	20	5995000 FIAT NK5360	15,000.00	15,000.00	15900	16854		
1	1	10	35	20	6001000 NK8292 - SECURITY VEHICL E	20,000.00	20,000.00	21200	22472		
1	1	10	35	20	6720025 FULE & OIL - NK 5360	17,500.00	5,000.00	5300	5618		
1	1	10	35	20	6720053 F&O : NK8202 (SECURITY)	7,500.00	20,000.00	21200	22472		
1	1	10	35	20	6955000 LICENCES VEHICLES	1,000.00	3,000.00	3180	3370.8		
						<b>2,247,430.00</b>	<b>2,840,753.40</b>	<b>3,011,198.60</b>	<b>3,191,870.52</b>		

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**LEARNERS LICENCE**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
	1	10	35	40	3590000 LEARNERS LICENCES	-230,000.00	-253000	-268180	-284270.8
	1	10	35	40	3595000 DRIVERS LICENCES	-	-50,000.00	-53000	-56180
				3620000	MVL INCOME	-	-570000	-604200	-640452
						<b>-230,000.00</b>	<b>-873,000.00</b>	<b>-925,380.00</b>	<b>-980,902.80</b>
	1	10	35	40	5010000 SALARIES	1,065,804.00	1,723,380.00	1826782.8	1936389.768
	1	10	35	40	5011000 ANNUAL BONUS	90,484.00	143,615.00	152231.9	161365.814
	1	10	35	40	5040000 OVERTIME	20,000.00	-	0	0
	1	10	35	40	5094000 PERFORMANCE INCENTIVE	11,460.00	17,235.00	18269.1	19365.246
	1	10	35	40	5095000 NON PENSIONABLE ALLOWANCE E	4,200.00	-	0	0
	1	10	35	40	5100000 PENSION	156,403.00	212,950.00	225727	239270.62
	1	10	35	40	5120000 MEDICAL AID	104,210.00	186,500.00	197690	209551.4
	1	10	35	40	5140000 I/COUNCIL LEVY	770.00	1,020.00	1081.2	1146.072
	1	10	35	40	5150000 UIF	12,413.00	18,600.00	19716	20898.96
	1	10	35	40	5160000 SKILLS LEVY	12,413.00	18,600.00	19716	20898.96
	1	10	35	40	5580000 BUILDINGS	20,000.00	30,000.00	31800	33708
	1	10	35	40	6110000 INTEREST EXTERNAL LOANS	8,700.00	5,000.00	5300	5618
	1	10	35	40	6220000 HIRE PHOTOCOPIER	8,000.00	40,000.00	42400	44944
	1	10	35	40	6310000 MUNICIPAL SECURITY	669,560.00	800,000.00	848000	898880
	1	10	35	40	6610000 CLEANING MATERIALS	10,000.00	10,000.00	10600	11236
	1	10	35	40	6665000 DTLC GRADING	-	-	0	0
	1	10	35	40	7060000 POSTAGE	5,000.00	10,000.00	10600	11236
	1	10	35	40	7090000 PRINTING & STATIONERY	30,000.00	35,000.00	37100	39326
	1	10	35	40	7126000 PRODIBA	90,000.00	90,000.00	95400	101124
						<b>2,319,417.00</b>	<b>3,341,900.00</b>	<b>3,542,414.00</b>	<b>3,754,958.84</b>



**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**MVL**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	40	20	3620000	VEHICLE LICENCE COMMISSION	-515,570.00	0	0	0
						-515,570.00	-	-	-
1	10	40	20	5010000	SALARIES	343,530.00		0	0
1	10	40	20	5011000	ANNUAL BONUS	27,960.00		0	0
1	10	40	20	5094000	PERFORMANCE INCENTIVE	3,355.00		0	0
1	10	40	20	5095000	NON PENSIONABLE ALLOWANCE	4,200.00		0	0
1	10	40	20	5100000	PENSION	49,800.00		0	0
1	10	40	20	5120000	MEDICAL AID	29,000.00		0	0
1	10	40	20	5140000	I/COUNCIL LEVY	192.00		0	0
1	10	40	20	5150000	UIF	3,650.00		0	0
1	10	40	20	5160000	SKILLS LEVY	3,650.00		0	0
						465,337.00	-	-	-

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**CEMETRY**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
Cemetry	1	10	25	10	4150000 FEES BURIAL	-25,000.00	-20,000.00	-21200	-22472
	1	10	25	10	4155000 LEVY CEMETRY	-40,000.00	-30,000.00	-31800	-33708
						<b>-65,000.00</b>	<b>-50,000.00</b>	<b>-53,000.00</b>	<b>-56,180.00</b>
	1	10	25	10	5010000 SALARIES	90,150.00	93,858.47	99,489.98	105,459.38
	1	10	25	10	5011000 ANNUAL BONUS	7,350.00	7,821.54	8,290.83	8,788.28
	1	10	25	10	5094000 PERFORMANCE INCENTIVE	880.00	939.00	995.34	1,055.06
	1	10	25	10	5100000 PENSION	13,030.00	12,823.00	13,592.38	14,407.92
	1	10	25	10	5140000 I/COUNCIL LEVY	96.00	102.00	108.12	114.61
	1	10	25	10	5150000 UIF	955.00	1,860.00	1,971.60	2,089.90
	1	10	25	10	5160000 SKILLS LEVY	955.00	1,860.00	1,971.60	2,089.90
	1	10	25	10	5510000 DEPRECIATION	1,924.00			
					Community assets				
	1	10	25	10	5612000 GENERAL MAINTENANCE		2039.44	2,161.81	2,291.51
	1	10	25	10	6310000 MUNICIPAL SECURITY	10,000.00	10,000.00	10,600.00	11,236.00
	1	10	25	10	6570000 CHEMICALS	280,150.00	322,175.00	341505.5	361995.83
	1	10	25	10	7360000 PAUPER BURIALS	5,000.00	5,000.00	5,300.00	5,618.00
	1	10	25	10	7365000 BURIAL SUPPORT FOR INDIG ENTS	15,000.00	20,000.00	21,200.00	22,472.00
						50,000.00	60,000.00	63,600.00	67,416.00
						<b>475,490.00</b>	<b>538,478.45</b>	<b>570,787.16</b>	<b>605,034.39</b>
							488,478.45	517,787.16	548,854.39

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**Technical Services**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	30		20	5672000 DME- ELECTRIFICATION PRO GRAMME	-9,000,000.00	-	-	-
1	10	30		20	3721000 MIG PRIOR YR	-	-	-	-
1	10	30		20	3750000 MUNICIPAL INFRASTRUCTURE GRANT (A	-	-	-	-
						-9,000,000.00	-	-	0
					SM:TECH_ Basic Salary				
					SM:TECH_ Bonus				
					SM:TECH_ Travel or motor allowance				
					SM:TECH Medical Aid				
					SM:TECH Pension				
					SM:TECH_UIF				
					SM:TECH_Bargaining Council				
1	10	30		20	5010000 SALARIES	2,164,500.00	0	0	0
1	10	30		20	5011000 ANNUAL BONUS	95,000.00	0	0	0
1	10	30		20	5050000 HOUSING ALLOWANCE	8,400.00	0	0	0
1	10	30		20	5060000 CELL PHONE ALLOWANCE	17,000.00	0	0	0
1	10	30		20	5090000 TRAVELLING ALLOWANCE	324,000.00	0	0	0
1	10	30		20	5094000 PERFORMANCE INCENTIVE	15,800.00	0	0	0
1	10	30		20	5095000 NON PENSIONABLE ALLOWANCE E	16,800.00	0	0	0
1	10	30		20	5100000 PENSION	228,000.00	0	0	0
1	10	30		20	5120000 MEDICAL AID	34,110.00	0	0	0
1	10	30		20	5130000 UNIFORMS	197,000.00	0	0	0
1	10	30		20	5140000 /COUNCIL LEVY	1,000.00	0	0	0
1	10	30		20	5150000 UIF	17,500.00	0	0	0
1	10	30		20	5160000 SKILLS LEVY	22,500.00	0	0	0
1	10	30		20	5510000 DEPRECIATION	1,435,000.00	0	0	0
					Roads		0	0	0
1	10	30		20	5580000 BUILDINGS	10,000.00	0	0	0
1	10	30		20	5652000 ISUZU 250 D - NK4315 (MECHANIC)	14,000.00	0	0	0
1	10	30		20	6205000 CELL PHONE CONTRACTS	56,720.00	0	0	0
1	10	30		20	6216000 RENTAL : GAS CYLINDERS	6,490.00	-	-	-
1	10	30		20	6310000 MUNICIPAL SECURITY	382,605.00	0	0	0
1	10	30		20	6569000 DME-ELECTRIFICATION PROGRAMME	9,000,000.00	0	0	0
1	10	30		20	6569001 ELECTRIFICATION PROJECTS : OWN FUNG	-	0	0	0
1	10	30		20	6610000 CLEANING MATERIALS	10,000.00	0	0	0
1	10	30		20	6690000 ELECTRICITY	30,000.00	0	0	0
1	10	30		20	6720033 F&O BAKKIE MECHANIC - NK4315	35,000.00	0	0	0
1	10	30		20	6725000 F&O GAINS AND LOSSES	5,000.00	0	0	0
1	10	30		20	6955000 LICENCES VEHICLES	5,000.00	0	0	0
1	10	30		20	6958000 PMU UNIT	-	0	0	0
1	10	30		20	7090000 PRINTING & STATIONERY	10,000.00	0	0	0
1	10	30		20	7120000 PROFESSIONAL SUBS	7,500.00	0	0	0
1	10	30		20	7190000 SEMINARS & CONFERENCES	10,000.00	0	0	0
1	10	30		20	7225000 SDF REVIEW	400,000.00	0	0	0
1	10	30		20	7230000 SUBSISTENCE; TRAVEL & ACCO	50,000.00	0	0	0
						14,609,925.00	0	0	0

public toilets

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**Public Toilets**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	30	20	3672000	DME- ELECTRIFICATION PRO GRAMME	-	-	-	-
1	10	30	20	3721000	MIG PRIOR YR	-	-	-	-
1	10	30	20	3750000	MUNICIPAL INFRASTRUCTURE GRANT (A	-	-	-	-
1	10	30	20	5010000	SALARIES	-	281,575.40	298,469.924	316,378.1194
1	10	30	20	5011000	ANNUAL BONUS	-	23,464.62	24,872.4972	26,364.84703
1	10	30	20	5050000	HOUSING ALLOWANCE	-	-	-	-
1	10	30	20	5060000	CELL PHONE ALLOWANCE	-	-	-	-
1	10	30	20	5090000	TRAVELLING ALLOWANCE	-	-	-	-
1	10	30	20	5094000	PERFORMANCE INCENTIVE	-	-	-	-
1	10	30	20	5095000	NON PENSIONABLE ALLOWANCE	-	2,815.75	2,984.695	3,163.7767
1	10	30	20	5100000	PENSION	-	12,600.00	13,356	14,157.36
1	10	30	20	5120000	MEDICAL AID	-	104,440.50	110,706.93	117,349.3458
1	10	30	20	5130000	UNIFORMS	-	-	-	-
1	10	30	20	5140000	I/COUNCIL LEVY	-	-	-	-
1	10	30	20	5150000	UIF	-	306.00	324.36	343.8216
1	10	30	20	5160000	SKILLS LEVY	-	5,580.00	5,914.8	6,269.688
1	10	30	20	5510000	DEPRECIATION	-	5,580.00	5,914.8	6,269.688
1	10	30	20	5580000	BUILDINGS	-	-	-	-
1	10	30	20	5652000	ISUZU 250 D - NK4315 (MECHANIC)	-	-	-	-
1	10	30	20	6205000	CELL PHONE CONTRACTS	-	-	-	-
1	10	30	20	6216000	RENTAL : GAS CYLINDERS	-	-	-	-
1	10	30	20	6310000	MUNICIPAL SECURITY	-	-	-	-
1	10	30	20	6569000	DME-ELECTRIFICATION PROGRAMME	-	-	-	-
1	10	30	20	6569001	ELECTRIFICATION PROJECTS : OWN FUNI	-	-	-	-
1	10	30	20	6610000	CLEANING MATERIALS	-	-	-	-
1	10	30	20	6690000	ELECTRICITY	-	10,000.00	10,600	11,236
1	10	30	20	6720033	F&O BAKKIE MECHANIC - NK4315	-	-	-	-
1	10	30	20	6725000	F&O-GAINS AND LOSSES	-	-	-	-
1	10	30	20	6955000	LICENCES VEHICLES	-	-	-	-
1	10	30	20	6958000	PMU UNIT	-	-	-	-
1	10	30	20	7090000	PRINTING & STATIONERY	-	-	-	-
1	10	30	20	7120000	PROFESSIONAL SUBS	-	-	-	-
1	10	30	20	7190000	SEMINARS & CONFERENCES	-	-	-	-
1	10	30	20	7225000	SDF REVIEW	-	-	-	-
1	10	30	20	7230000	SUBSISTENCE;TRAVEL &ACCO	-	-	-	-
						-	446,362.27	473,144.01	501,532.65

public toilets

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**PMU**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	1	10	30	20	3721000 MIG PRIOR YR	-2,117,371.74			
1	1	10	30	20	3750000 MUNICIPAL INFRASTRUCTURE GRANT (A	-26,059,000.00	-18,695,000.00	-19,544,000.00	-20,440,000.00
						<b>-28,176,371.74</b>	<b>-18,695,000.00</b>	<b>-19,544,000.00</b>	<b>-20,440,000.00</b>
1	1	10	30	20	5010000 SALARIES		1,101,262.40		
1	1	10	30	20	5011000 ANNUAL BONUS		85,351.87		
1	1	10	30	20	5050000 HOUSING ALLOWANCE				
1	1	10	30	20	5060000 CELL PHONE ALLOWANCE		9,000.00		
1	1	10	30	20	5090000 TRAVELLING ALLOWANCE		132,000.00		
1	1	10	30	20	5094000 PERFORMANCE INCENTIVE		11,012.62		
1	1	10	30	20	5095000 NON PENSIONABLE ALLOWANCE				
1	1	10	30	20	5100000 PENSION				
1	1	10	30	20	5120000 MEDICAL AID				
1	1	10	30	20	5130000 UNIFORMS		1,860.00		
1	1	10	30	20	5140000 I/COUNCIL LEVY		102.00		
1	1	10	30	20	5150000 UIF		1,860.00		
1	1	10	30	20	5160000 SKILLS LEVY				
1	1	10	30	20	5510000 DEPRECIATION		1,860.00		
1	1	10	30	20	5580000 BUILDINGS				
1	1	10	30	20	5652000 PMU Bakkie				
1	1	10	30	20	6205000 CELL PHONE CONTRACTS		3,000.00	3,000.00	3,000.00
1	1	10	30	20	6720033 F&O BAKKIE PMU				
1	1	10	30	20	6955000 LICENCES VEHICLES				
1	1	10	30	20	6958000 PMU UNIT				
1	1	10	30	20	7090000 PRINTING & STATIONERY	520,000.00			
1	1	10	30	20	7120000 PROFESSIONAL SUBS				
1	1	10	30	20	7190000 SEMINARS & CONFERENCES				
1	1	10	30	20	7230000 SUBSISTENCE;TRAVEL &ACCO				
						<b>520,000.00</b>	<b>1,347,308.89</b>	<b>3,000.00</b>	<b>3,000.00</b>

934750 977200 1022000  
412,558.89

[illegible]

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**GRASS CUTTING**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	45	40	3290000	MUNICIPAL PLANTATIONS	-2,259,494.00	-50,000.00	-	-
1	10	45	40	4260000	SALES HAY	-7,000.00	-7,000.00	-	-
						<b>-2,266,494.00</b>	<b>-57,000.00</b>		
1	10	45	40	5010000	SALARIES	1,355,430.00	1,428,025.00	1513706.5	1604528.89
1	10	45	40	5011000	ANNUAL BONUS	111,290.00	119,000.00	126140	133708.4
1	10	45	40	5040000	OVERTIME	5,000.00	5,000.00	5300	5618
1	10	45	40	5060000	CELL PHONE ALLOWANCE	11,088.00	5,688.00	6029.28	6391.0368
1	10	45	40	5094000	PERFORMANCE INCENTIVE	13,360.00	14,280.00	15136.8	16045.008
1	10	45	40	5095000	NON PENSIONABLE ALLOWANCE	46,200.00	37,800.00	40068	42472.08
1	10	45	40	5100000	PENSION	195,800.00	200,569.20	212603.352	225359.5531
1	10	45	40	5120000	MEDICAL AID	58,700.00	60,970.80	64629.048	68506.79088
1	10	45	40	5140000	I/COUNCIL LEVY	1,344.00	1,428.00	1513.68	1604.5008
1	10	45	40	5150000	UIF	17,600.00	26,040.00	27602.4	29258.544
1	10	45	40	5160000	SKILLS LEVY	14,600.00	26,040.00	27602.4	29258.544
1	10	45	40	5510000	DEPRECIATION	5,600.00		0	0
					Community assets				
					Other Assets				
1	10	45	40	5599000	REPAIRS & MAINTENANCE (NCT)	22,000.00	2936	3112.16	3,298.89
1	10	45	40	5665000	R&M: TRACTOR NK 6939	36,000.00	3000	3180	3370.8
1	10	45	40	5870000	LAWN MOWERS & BRUSH CUTTER	85,000.00	50,000.00	53000	56180
1	10	45	40	5989000	TOYOTA BAKIE ESTATES NK1498	33,000.00	70,000.00	74200	78652
1	10	45	40	5990000	ISUZU KB200 - NK5596	33,000.00	50,000.00	53000	56180
1	10	45	40	5996000	TRACTOR NK 3552	30,000.00	50,000.00	53000	56180
1	10	45	40	6015000	ALL TRAILERS	30,000.00	50,000.00	53000	56180
1	10	45	40	6310000	MUNICIPAL SECURITY	200,000.00	30,000.00	31800	33708
1	10	45	40	6500000	ADMIN COSTS	535,000.00		0	0
1	10	45	40	6570000	CHEMICALS	40,000.00		0	0
1	10	45	40	6672000	DWAS	90,000.00	10,000.00	10600	11236
1	10	45	40	6720000	FUEL & OIL	1,500.00		0	0
1	10	45	40	6720006	FUEL & OIL - NK5596	50,000.00	80,000.00	84800	89888
1	10	45	40	6720008	FUEL & OIL - LAWN MOWERS AND BRUSH	135,000.00	120,000.00	127200	134832
1	10	45	40	6720024	FUEL AND OIL TRAC-NK3552	30,000.00	50,000.00	53000	56180
1	10	45	40	6720028	FUEL & OIL NK1498	45,000.00	50,000.00	53000	56180
1	10	45	40	6720045	F&O: NEW TRACTOR NK 6939	53,000.00	70,000.00	74200	78652
1	10	45	40	6795000	COMMISSION	36,000.00		0	0
1	10	45	40	6955000	LICENCES VEHICLES	5,000.00	10,000.00	10600	11236
1	10	45	40	7055000	CONTRACTORS	2,100,000.00		0	0
1	10	45	40	7065000	PROFESSIONAL FEE	5,000.00		0	0
						<b>5,430,512.00</b>	<b>2,620,777.00</b>	<b>2,778,023.62</b>	<b>2,944,705.04</b>

2,563,777.00 2,778,023.62 2,944,705.04

**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**SOLID WASTE**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	55		10	3210000 REFUSE COLLECTION	-500,000.00	-1,100,000.00	-1166000	-1235960
1	10	55		10	6740000 FREE BASIC SERV GRANT	-40,000.00	30,000.00	31800	33708
1	10	55		10	3420000 INTEREST ON ACCOUNTS	-3,153,655.00	-40,000.00	-42400	-44944
1	10	55		10	3680000 INTERGOVERNMENTAL- EQUIT ABLE SHARE	-3,693,655.00	-3,249,142.00	-998,250.00	-1,060,000.00
							-4,359,142.00	-2,174,850.00	-2,307,196.00
1	10	55		10	5010000 SALARIES	586,665.00	449,637.00	476615.22	505212.1332
1	10	55		10	5011000 ANNUAL BONUS	56,000.00	37,470.00	39718.2	42101.292
1	10	55		10	5040000 OVERTIME	50,000.00	30,000.00	31800	33708
1	10	55		10	5050000 HOUSING ALLOWANCE	3,000.00		0	0
1	10	55		10	5060000 CELL PHONE ALLOWANCE	5,690.00		0	0
1	10	55		10	5094000 PERFORMANCE INCENTIVE	6,720.00	4,500.00	4770	5056.2
1	10	55		10	5095000 NON PENSIONABLE ALLOWANCE	12,600.00	12,600.00	13356	14157.36
1	10	55		10	5100000 PENSION	141,000.00	121,156.80	128426.208	136131.7805
1	10	55		10	5120000 MEDICAL AID	18,440.00		0	0
1	10	55		10	5140000 I/COUNCIL LEVY	580.00	408.00	432.48	458.4288
1	10	55		10	5150000 UIF	7,350.00	7,440.00	7886.4	8359.584
1	10	55		10	5160000 SKILLS LEVY	7,350.00	7,440.00	7886.4	8359.584
1	10	55		10	5510000 DEPRECIATION	10,000.00	0	0	0
					Solid Waste Infrastructure				
					Other Assets				
1	10	55		10	5666000 SKIPPER TRUCK NK4477	4600	4876	4876	5168.56
1	10	55		10	5997000 ISUZU REFUSE TRUCK NK563 2	6000	6360	6360	6741.6
1	10	55		10	6550000 BAGS REFUSE	40,000.00	50,000.00	53000	56180
1	10	55		10	6720030 FUEL & OIL NK 5632	60,000.00	60,000.00	63600	67416
1	10	55		10	6720039 F&O: REFUSE COMPACTOR	50,000.00	70,000.00	74200	78652
1	10	55		10	6720046 F&O:SKIPPER TRUCK NK4477	100,000.00	150,000.00	159000	168540
1	10	55		10	6740000 FREE BASIC SERV GRANT	10,000.00		0	0
1	10	55		10	6955000 LICENCES VEHICLES	30,000.00	50,000.00	53000	56180
						50,000.00		0	0
						20,000.00	10,000.00	10600	11236
						1,265,395.00	1,071,251.80	1,135,526.91	1,203,658.52
							-3,287,890.20	-1,039,323.09	-1,103,537.48

-4,379,142.00

4,379,141.47

-0.53



**RICHMOND MUNICIPALITY**  
**2017/2018 Budget**  
**STREET CLEANING**

Tn	Fn	Dp	Sc	ItemSub	Description	Revised 2016/2017	BUDGET 2017/2018	BUDGET 2018/2019	BUDGET 2019/2020
1	10	55	20	5010000	SALARIES	615,000.00	728,976.29	772714.8674	819077.7594
1	10	55	20	5011000	ANNUAL BONUS	58,800.00	60,748.02	64392.9012	68256.47527
1	10	55	20	5050000	HOUSING ALLOWANCE	-	8,400.00	8904	9438.24
1	10	55	20	5060000	CELL PHONE ALLOWANCE	-	5,688.00	6029.28	6391.0368
1	10	55	20	5094000	PERFORMANCE INCENTIVE	7,050.00	7,289.76	7727.1456	8190.774336
1	10	55	20	5095000	NON PENSIONABLE ALLOWANCE	23,600.00	16,800.00	17808	18876.48
1	10	55	20	5100000	PENSION	128,300.00	116,397.00	123380.82	130783.6692
1	10	55	20	5120000	MEDICAL AID	10,500.00	7,722.00	8185.32	8676.4392
1	10	55	20	5140000	I/COUNCIL LEVY	770.00	714.00	756.84	802.2504
1	10	55	20	5150000	UIF	7,650.00	13,020.00	13801.2	14629.272
1	10	55	20	5160000	SKILLS LEVY	7,650.00	13,020.00	13801.2	14629.272
						<b>859,320.00</b>	<b>978,775.07</b>	<b>1,037,501.57</b>	<b>1,099,751.67</b>

Tn	FN	Dp	Sc	ItemSub	Description
1	10	55	30	4250000	REFUSE DUMP FEES
					-20,000.00 -20,000.00 -21200 -22472
					<b>-20,000.00 -20,000.00 -21,200.00 -22,472.00</b>
1	10	55	30	5010000	SALARIES
1	10	55	30	5011000	ANNUAL BONUS
1	10	55	30	5040000	OVERTIME
1	10	55	30	5094000	PERFORMANCE INCENTIVE
1	10	55	30	5095000	NON PENSIONABLE ALLOWANCE E
1	10	55	30	5100000	PENSION
1	10	55	30	5120000	MEDICAL AID
1	10	55	30	5140000	I/COUNCIL LEVY
1	10	55	30	5150000	UIF
1	10	55	30	5160000	SKILLS LEVY
1	10	55	30	5510000	DEPRECIATION
					Land
					Other assets
1	10	55	30	6310000	MUNICIPAL SECURITY
1	10	55	30	6690000	ELECTRICITY
1	10	55	30	6900000	HIRE OF EQUIPMENT
1	10	55	30	6902000	INTEREST PAID: UNWINDING OF LANDFILL
1	10	55	30	6955000	LICENCES VEHICLES
					5,000.00 5,000.00 5300 5618
					<b>2,235,540.00 2,329,114.60 2,468,861.48 2,616,993.16</b>
					2,309,114.60 2,447,661.48 2,594,521.16

**RICHMOND MUNICIPALITY**  
**CAPITAL BUDGET-2017/2018**  
**BASIC CAPITAL**

<u>DEPARTMENT</u>	<u>DESCRIPTION</u>	<u>FUNDING</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	<u>new</u>	<u>renewal</u>
<u>Municipal Manager</u>	Speakers	RM	25,000.00			25,000.00	
<u>Finance</u>	3 Desktops	RM	35,000.00			35,000.00	
<u>Community - Admin</u>	SM Community Services : laptop	RM	15,000.00			15,000.00	
	Disaster Light	RM	10,000.00			10,000.00	
<u>Community - Halls</u>							
<u>Traffic</u>	Ntsongeni Sport field Fencing	RM	400,000.00				400,000.00
<u>Security unit</u>	Dash Camera x 3	RM	10,000.00				
	Completion of Drivers Testing Ground	RM	2,000,000.00			10,000.00	
	Guard House and Toilets at Play Ground	RM	100,000.00				2,000,000.00
<u>Technical</u>	4 9mm Fire Arms	RM	50,000.00			100,000.00	
	Solar Street Lights	RM	600,000.00			50,000.00	
<b>TOTAL BASIC CAPITAL</b>			<b>3,245,000.00</b>	<b>-</b>	<b>-</b>	<b>845,000.00</b>	<b>2,400,000.00</b>

**DEPARTMENT**  
**ADHOC**

**Mig funded projects**

	<u>FUNDING</u>	<u>2017/2018</u>	<u>2018/2019</u>	<u>2019/2020</u>	new	renewal
Resurfacing of residential Roads Ward 3	MIG	2,856,060.00				
Tarring of internal roads - Ward 4	MIG	1,529,750.00	1500000			2,856,060.00
Construction of KwaBulawayo Sportstfield - Ward 5	MIG	1,386,968.00				1,529,750.00
Asphalting of Smozomeni Main road - Ward 6	MIG	7,587,472.00	11544000		1,386,968.00	
Richmond Multi Purpose Sports Centre Ward 1	MIG	4,000,000.00				7,587,472.00
Roads Ward 2 and Ward 7	MIG		5522800.0.00	19418000	4,000,000.00	
Bus Shelter Ward 2	MIG	400,000.00			400,000.00	
		17,760,250.00	18,566,800.00	19,418,000.00	5,786,968.00	11,973,282.00
		21,005,250.00	18,566,800.00	19,418,000.00	6,631,968.00	14,373,282.00
					0.32	0.68

**Reconciliation**  
**Richmond Municipality**  
**MIG**

<b>ORIGINAL BUDGET</b>	
3,245,000.00	
17,760,250.00	19,418,000.00
21,005,250.00	18,566,800.00

**Departmental****Executive and Council**

0.85

Council

Municipal Manager

**Budget and Treasury**

Finance

25,000.00

Corporate

35,000.00

**Community and Social Services**

Library

Community - Admin  
Sportsfields and Halls

25,000.00

400,000.00

**Economic and Development Planning**

LED

TECHNICAL

**Police**

Traffic

Security

Learners and Drivers Centre

10,000.00

150,000.00

2,000,000.00

**Grass Cutting****Roads**

5,386,968.00

0

12,973,282.00

**Solid Waste**

18,566,800.00

19418000

21,005,250.00

18,566,800.00


19,418,000.00

**2.15 Municipal manager's quality certificate**

I Mr S D MKHIZE, Acting Municipal manager of Richmond Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

**Mr S D MKHIZE**

Acting Municipal manager of **RICHMOND MUNICIPALITY (KZ227)**

Signature 

Date 30/05/2017

**A: Rates**

	2016/2017	2017/2018	Percentage Increase
Residential Property	0.0072645	0.0072645	0%
Business, Commercial and industrial property	0.0146662	0.0146662	0%
Vacant Land	0.0217935	0.0231011	6%
Agricultural Property	0.0018161	0.0018161	0%
Public Service Purposes	0.0146662	0.0155461	6%
Public Service Infrastructure	0.0018161	0.0018161	0%
Public benefit organisation property	0.0018161	0.0018161	0%
Other	0.0042588	0.0045143	6%
Unauthorised Use	0.0217935	0.0231011	6%

**Notes / General**

**NB: All rebates and exemptions are contained in the rates policy and may in certain instances be applied to the rates as assessed above.**

1. Rates will be payable monthly in ten (10) equal instalments with the first instalment payable on 29 September 2017 and the last instalment payable on 30 June 2018.
2. The date on which the determination of rates come into operation is 1 July 2017.
3. Any rates remaining unpaid longer than 3 months will be subject to legal action to be instituted to recover the arrear amounts.
4. Any rates that are not paid on the due date will be subject to interest at the rate of 1.25% per month or part thereof.
5. A collection fee of 10% will be raised on the amount outstanding as at 1 May 2018 for annual rates and 1 June 2018 for monthly rates.

**B: Tariff of Charges**

**1. BUILDINGS**

(a) Plan inspection fee to accompany application for Approval of building plans for swimming pools

(i) Where the total area of the building or buildings Depicted on the plan of a new building does not exceed 30 square metres

300.72	318.76	6%
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(ii) for each additional 10 square metres of floor area or part thereof by which such floor area exceeds 30 square metres

75.18	79.69	6%
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(iii) for additions to a building where the floor area is increased, in respect of the proposed increased floor area

In accordance with i & 2 above	In accordance with i & 2 above	
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(iv) for structural alterations to a building where the floor area is not increased

300.72	318.76	6%
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(v) for any proposed structure which is of such a nature that the floor area cannot be measured, for each R1000,00 (or part thereof) in value as assessed by the Engineer/ Building Inspector

67.00 with a min of 200.00	67.00 with a min of 200.00	6%
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(b) Plan inspection fee to accompany application for approval of swimming pool building plans

526.27	557.85	6%
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(c) for every preliminary plan submitted for scrutiny, consideration and comment prior to the submission of plans and application in terms of paragraph 1(a) above

Cost plus 10%	Cost plus 10%	
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(d) for each building site inspection by the Building Inspector

150.37	159.39	6%
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(e) Damage caused by building operations: Deposit

Where it is proposed to erect a new building or construct a swimming pool, the owner of the site shall, before commencing the proposed work, make a deposit with the Chief Financial Officer to cover or offset any cost of repair or reinstatement of the road verge, paving or guttering damaged as a result of such work. If any refund is due, the refund shall be made by the Chief Financial Officer following the signing of the relevant completion certificate.

375.91	398.46	6%
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**2. CEMETERY**

**(a) Burial Fee**

**i. Adult**

375.91	398.46	6%
--------	--------	----

**ii. Child under 12 years of age**

187.95	199.23	6%
--------	--------	----

**iii. Child under 1 year of age or still born**

142.07	150.63	6%
--------	--------	----

**(a) (1) Maintenance levy**

**i. Adult**

751.76	796.86	6%
--------	--------	----

**ii. Child under 12 years of age**

751.76	796.86	6%
--------	--------	----

**iii. Child under 1 year of age or still born**

751.76	796.86	6%
--------	--------	----

If burial is on a Saturday/Sunday or Public holiday an overtime deposit will be charged

500.00	500.00	0%
--------	--------	----

Notes: 1. The charge for the burial of a new born child and mother in the same coffin shall be the same as for a single adult.

2. Maintenance levies shall be used for the general upkeep of the cemetery.

3. The municipality undertakes no responsibility for the repairing of monuments, gravestones or other erections.

**(b) Grave site reservations**

451.08	478.14	6%
--------	--------	----

	2016/2017	2017/2018	ANNEXURE A2 Percentage Increase
© Miscellaneous charges			
(i) Exhumation of body	Cost plus 10%	Cost plus 10%	
(ii) Overtime labour charges, in addition, to the normal burial fees, for burials on a Saturday, Sunday and Public Holidays and for funerals conducted after working hours on other days	Cost plus 10%	Cost plus 10%	
(iii) Interment of ashes in existing grave	Cost plus 10%	Cost plus 10%	
(iv) Containing ashes in Wall of Remembrance	227.09	240.74	6%
	300.72	318.76	6%
Note: All work to be undertaken at the cost plus 10% tariffs shall be subject to payment of a R250,00, deposit prior to such work being embarked upon.	350.00	350.00	0%
(d) The scale of charges for non-residents shall be double that made for residents, with the exception of overtime labour charge, the maintenance levy and the grave reservation fee shall be the same for residents and non-residents.			
<b>3. DOGS</b>			
(a) Impounding fee per animal per day	300.72	318.76	6%
(b) Charge for keeping and maintenance of impounded dogs, per day	Cost plus 10%	Cost plus 10%	
(c) Veterinary charges	Cost plus 10%	Cost plus 10%	
<b>4. DRAINAGE</b>			
(a) Plan inspection fee to accompany application for approval of sanitary/storm water drainage plans which are not included with building plans	150.37	159.39	6%
Note: All work to be undertaken at the cost plus 10% tariff shall be subject to the payment of R100,00 deposit prior to such work being embarked on			
<b>5. ENCROACHMENTS</b>			
(a) Verandahs, balconies, signboards, pumps and appliances and any other projections built or erected across or on any public sidewalk or road reserve with the Council's consent per annum or part thereof payable in advance with effect 1 July each year	240.76	255.24	6%
(b) For every application to erect or display any sign or boarding within the municipal area	150.37	159.39	6%
<b>6. HIRE OF MUNICIPAL HALLS, SPORTFIELDS, KITCHEN EQUIPMENT AND FITTINGS</b>			
(a) Hire of Memorial Hall			
(i) Weekdays			
09h00 to 16h30 - per hour	44.73	47.42	6%
16h30 to 24h00 - per hour	44.73	47.42	6%
(ii) After 24h00 - per hour	75.18	79.69	6%
(iii) Saturdays, Sundays and Public Holidays			
09h00 to 24h00 - per hour	44.73	47.42	6%
After 24h00 - per hour	44.73	47.42	6%
(iv) Hire of kitchen - per hour	75.18	79.69	6%
Hire of all other halls in the municipal area			
(i) Weekdays			
Minimum	R 376.30.00 for 4hrs	R 398.88 for 4hrs	6%
	+ R45.58 per hour thereafter	+ R48.31 per hour thereafter	6%
(ii) After 24h00 -per hour	71.04	75.32	6%
(iii) Saturdays, Sundays and Public Holidays			
Minimum	R 453.68 for 4hrs	R 480.90 for 4hrs	6%
	+ R68.11 per hour thereafter	+ R72.20 per hour thereafter	6%
(iv) Hire of kitchen	60.20	63.82	6%
(b) Reduced rate hire under paragraphs (a) will be on written application and subject to approval by the Municipal Manager. The hire of the halls for burials or funerals	150.37	159.39	6%
	150.37	159.39	6%
(c) Hire of hall for reward, commercial or political purposes : double the charges set out in paragraph 6 (a) .			

Notes: The Municipal Manager shall have the discretion to call upon any applicant to pay a deposit of R300,00 for offsetting the cost of repairing damage which the hirers use might rise to, or to refuse any application for hire or to discontinue periods of hire, subject to the applicant/hirer having a right of appeal to the municipality.



**ANNEXURE  
A3  
Percentage  
Increase**

**7. LIBRARY**

**2016/2017**

**2017/2018**

(a) Charge for each item loaned from libraries and retained beyond the due or expired date

As per Library  
Services

As per  
Library  
Services

(i) Items other than video tapes per week or part thereof

As per Library  
Services

As per  
Library  
Services

(ii) Scanning of Documents

R1.00 per  
page

New

**8. SANITARY SERVICES**

(a) Disposal of animal carcasses

(i) Large animal (horses, cow etc)

(ii) Small animal (dog, cat etc)

Cost plus 10%  
45.23

Cost plus 10%  
47.96

6%

(b) Destruction, removal of items (subject to minimum charge of R20,00)

Cost plus 10%

Cost plus 10%

(c) Clearing of rank vegetation and overgrowth from private land

Cost plus 10%

Cost plus 10%

(d) Supply of disposable refuse bags (each)

Suppliers cost plus 10%

(e) Removal of domestic and commercial refuse

(i) from lots within municipal area (to be raised against the owner)

- Domestic once a week

- Refuse residential - Complex/old age homes etc

- Commercial twice a week

- Commercial five times a week

- Commercial Bulk

- Commercial Daily

40.15

42.72

6%

625.00

New

303.47

322.89

5%

946.86

1,250.00

32%

2,500.00

New

3,000.00

New

**Residents**

(i) Per entry per sedan

(ii) Per entry per sedan and trailer

(iii) Per entry per half ton LDV

(iv) Per entry per one ton LDV and trailer

(v) Per entry per one ton LDV

(vi) Per entry per one ton LDV and trailer

(vii) Per entry per 3.5 ton truck

(viii) Per entry per 6 cubic meter truck

(ix) Per entry per 10 cubic meter truck

FREE

FREE

0%

14.25

15.12

5%

14.25

15.12

6%

42.50

45.04

6%

42.50

45.04

6%

63.77

67.59

6%

106.28

112.64

6%

141.79

150.29

6%

212.83

225.61

6%

**ALL GARDEN REFUSE DISPOSAL WILL BE FREE**

**9. TOWN PLANNING**

(a) Town Planning scheme, per copy

Suppliers price plus 10%

(b) Application in terms of Section 47 bis A(1) of

Ordinance 27 of 1949

Area of land to be rezoned

Less than 1 hectare

1 hectare but less than 5 hectares

5 hectares but less than 10 hectares

10 hectares and over

1,202.90

1,275.08

6%

1,428.46

1,514.16

6%

1,503.63

1,593.85

6%

1,503.63

1,593.85

6%

plus R300,00  
for every hectare  
or part thereof  
in excess of 10  
hectares

plus R300,00  
for every hectare  
or part thereof  
in excess of 10  
hectares

(no fees shall be payable for application by the state, and the municipality may reduce or waive fees where the applicant is a charitable institution.)

Zoning certificate

75.18

79.69

6%

(c) GIS Data

Hard copy - per item

**Paper size A0**

(i) Plain paper - map

(ii) Plain paper - topo/ortho

(iii) Gloss paper - map

(iv) Gloss paper - topo/ortho

(v) Black and white copy

119.26

126.44

6%

142.89

151.47

6%

237.60

251.86

6%

284.53

301.62

6%

31.58

33.46

6%

**Paper size A1**

(i) Plain paper - map

(ii) Plain paper - topo/ortho

(iii) Gloss paper - map

(iv) Gloss paper - topo/ortho

(v) Black and white copy

94.70

100.37

6%

111.35

118.03

6%

189.37

200.73

6%

221.04

234.28

6%

22.49

23.83

6%

	2016/2017	2017/2018	ANNEXURE A4 Percentage increase
<b>Paper size A2</b>			
(i) Plain paper - map	72.34	76.68	6%
(ii) Plain paper - topo/ortho	87.24	92.48	6%
(iii) Gloss paper - map	142.89	151.48	6%
(iv) Gloss paper - topo/ortho	172.86	183.22	6%
(v) Black and white copy	22.49	23.83	6%
<b>Paper size A3</b>			
(i) Plain paper - map	22.49	23.83	6%
(ii) Plain paper - topo/ortho	29.96	31.74	6%
(iii) Gloss paper - map	45.23	47.96	6%
(iv) Gloss paper - topo/ortho	60.20	63.82	6%
(v) Black and white copy	0.65	0.68	4%
<b>Paper size A4</b>			
(i) Plain paper - map	14.97	15.86	6%
(ii) Plain paper - topo/ortho	22.49	23.83	6%
(iii) Gloss paper - map	29.96	31.74	6%
(iv) Gloss paper - topo/ortho	45.23	47.96	6%
(v) Black and white copy	0.48	0.52	8%
Map book - Thematic Maps	300.72	318.76	6%
Map book - Census	451.09	478.15	6%
(f) Search fee (town planning)	18.98	21.20	6%
(g) Copies of documents			
- A4	2.40	2.54	6%
- A3	3.49	3.69	6%
(h) Amendment to a scheme	4,255.56	4,510.89	6%
(i) Consent in terms of scheme	4,255.56	4,510.89	6%
(j) Subdivision of land up to 5 pieces of land			
- basic fee (exclu advert)	1,418.52	1,503.64	6%
- Plus per subdivision + remainder	247.09	261.94	6%
(k) Subdivision of land over 5 pieces of land			
- basic fee (exclu advert)	2,837.04	3,007.26	6%
- Plus per subdivision + remainder	127.55	135.19	6%
(l) Subdivision for government subsidised townships for low income housing project			
- basic fee (exclu advert)	234.10	248.16	6%
- Plus per subdivision + remainder	24.12	25.57	6%
(m) Cancellation of approved layout plan	1,418.52	1,503.64	6%
(n) Consolidation of land			
- basic fee	354.63	375.90	6%
- plus per component	72.24	76.59	6%
(o) Processing of DFA applications - basic fee	7,092.50	7,518.15	6%
(p) Preparation of service agreements - basic fee	1,418.52	1,503.64	6%
(q) Relaxation of municipal omnibus servitudes - basic fee	283.58	300.58	6%
(r) Alteration, suspension and deletion of condition of title relating to land - basic fee	2,837.04	3,007.26	6%
(s) Development situated outside the area of a scheme	4,255.56	4,510.89	6%
(t) Alteration, suspension and deletion of condition of approval relating to land - basic	4,255.56	4,510.89	6%
(u) Closure of municipal road - basic fee	4,255.56	4,510.89	6%
(v) Closure of public place	4,255.56	4,510.89	6%
(w) Rural settlement development	2,127.77	2,255.44	6%
(x) Advertisements costs shall be borne by the applicant. Upon confirmation of the application being complete and the 14 day acknowledgement period having lapsed, the Technical Services Department shall, within a period of 14 working days, supply the applicant with the text of the notice to be advertised in the two official languages of the region, which the applicant shall place in the local newspaper at their cost, and serve copies thereof on affected property owners as directed by the development officer.			
(y) Enforcements			
- Spot fine - applicable to buildings after July 2008	7,092.50	7,518.15	6%
- Daily rate for transgression until submission of application for regularisation	709,25 per day	751,81 per day	6%

	2016/2017	2017/2018	ANNEXURE A5 Percentage Increase
<b>10. MISCELLANEOUS TARIFFS</b>			
(a) Copy of valuation roll	150.72	159.87	6%
(b) Copy of voters list per copy	Cost plus 10%	Cost plus 10%	0%
(c) Copy of By-Laws, per page	7.47	7.91	6%
(d) Plans of townships	Suppliers price plus	Suppliers price plus 10%	
(e) Photostat copies, per sheet A4	1.06	1.12	6%
Photostat copies, per sheet A3	1.59	1.69	6%
(f) Section 160 (3) of Ordinance 25 of 1974 Valuation appeal fee	75.18	79.69	6%
(g) Ranks or stands for public buses/taxis per annum or part thereof (permits renewable with effect 1 July)			
(i) Buses	150.37	159.39	6%
(ii) Taxis (Nelson)	150.37	159.39	6%
Taxis (Shepstone)	150.37	159.39	6%
(h) Construction of gutter bridges, dish drains and other works in terms of Section 209 (2) of ordinance 25 of 1974	Cost plus 10%	Cost plus 10%	
(i) Issue of any certificates, including rates clearance certificate	75.18	79.69	6%
(j) Negotiable instrument tendered in payment and dishonoured upon presentation for payment, penalty	120.40	127.64	6%
(k) Storage of abandoned or seized motor vehicles per day	300.72	318.76	6%
(l) Charge for work carried out on private property on request in case of need or because of default and otherwise provided for elsewhere in the tariff of charges	Cost plus 10%	Cost plus 10%	
(m) Search fee for each plan, document or file produced, excluding inspection of municipal minutes	70.93	75.19	6%
(n) Certified copy or extract from minutes and or hearing, per (100) words or part thereof	15.03	15.93	6%
(o) Storage of impounded livestock per animal per day	300.72	318.76	6%
(r) Illegal parking in staff parking	70.93	75.19	6%
(s) Fax charges per page	6.38	6.76	6%
(t) Business Licence and associated costs	as per the business act		
(u) Tender document fees	315.79	315.79	0%

Please note that the above tariffs are exclusive of vat.

Please note that interest will be raised at 15% p.a. on all outstanding accounts.

These tariffs will come into operation on 1 July 2017.

The date on which the determination of rates will come into operation is 1 July 2017.

Any person who desires to object to the rates determination shall do so in writing within fourteen (14) days after by delivering such objection to the Municipal Manager, 57 Shepstone Street, Richmond, KwaZulu - Natal on weekdays from 08h00 to 16h00 or by posting the objection to the Municipal Manager P/Bag X1028, Richmond, 3780.

# **RICHMOND** **MUNICIPALITY**

## **Schedule of Service Delivery Standards Table**

Province: RICHMOND Municipality(KZN227) - Schedule of Service Delivery Standards Table

Description

Standard

Service Level

<b>Solid Waste Removal</b>		
Premise based removal (Residential Frequency)		ONCE A WEEK
Premise based removal (Business Frequency)		TWICE A WEEK
Bulk Removal (Frequency)		5 TIMES A WEEK
Removal Bags provided(Yes/No)		NO
Garden refuse removal Included (Yes/No)		YES
Street Cleaning Frequency in CBD		DAILY
Street Cleaning Frequency in areas excluding CBD		ONCE A WEEK
How soon are public areas cleaned after events (24hours/48hours/longer)		24HOURS
Clearing of illegal dumping (24hours/48hours/longer)		72 HOURS
Recycling or environmentally friendly practices(Yes/No)		YES
Licensed landfill site(Yes/No)		YES
<b>Water Service</b>		
Water Quality rating (Blue/Green/Brown/NO drop)		N/A
Is free water available to all? (All/only to the indigent consumers)		N/A
Frequency of meter reading? (per month, per year)		N/A
Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)		N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		N/A
<b>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</b>		
One service connection affected (number of hours)		N/A
Up to 5 service connection affected (number of hours)		N/A
Up to 20 service connection affected (number of hours)		N/A
Feeder pipe larger than 800mm (number of hours)		N/A
What is the average minimum water flow in your municipality?		N/A
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)		N/A
How long does it take to replace faulty water meters? (days)		N/A
Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)		N/A
<b>Electricity Service</b>		
What is your electricity availability percentage on average per month?		N/A
Do your municipality have a ripple control in place that is operational? (Yes/No)		N/A
How much do you estimate is the cost saving in utilizing the ripple control system?		N/A
What is the frequency of meters being read? (per month, per year)		N/A
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)		N/A
On average for how long does the municipality use estimates before reverting back to actual readings? (months)		N/A

Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	N/A
Are accounts normally calculated on actual readings? (Yes/no)	N/A
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	N/A
How long does it take to replace faulty meters? (days)	N/A
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	N/A
How effective is the action plan in curbing line losses? (Good/Bad)	N/A
How soon does the municipality provide a quotation to a customer upon a written request? (days)	N/A
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	N/A
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	N/A
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	N/A
<b>Sewerage Service</b>	
Are your purification system effective enough to put water back in to the system after purification?	N/A
To what extend do you subsidize your indigent consumers?	N/A
<b>How long does it take to restore sewerage breakages on average</b>	
Severe overflow? (hours)	N/A
Sewer blocked pipes: Large pipes? (Hours)	N/A
Sewer blocked pipes: Small pipes? (Hours)	N/A
Spillage clean-up? (hours)	N/A
Replacement of manhole covers? (Hours)	N/A
<b>Road Infrastructure Services</b>	
Time taken to repair a single pothole on a major road? (Hours)	1 hours
Time taken to repair a single pothole on a minor road? (Hours)	1 hours
Time taken to repair a road following an open trench service crossing? (Hours)	2hours
Time taken to repair walkways? (Hours)	1-2 hours
<b>Property valuations</b>	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	ONE MONTH
Do you have any special rating properties? (Yes/No)	NO
<b>Financial Management</b>	
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	DECREASE
Are the financial statement outsourcing? (Yes/No)	NO
Are there Council adopted business process structuring the flow and management of documentation feeding to Trial Balance?	YES
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30DAYS
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	YES
<b>Administration</b>	

Reaction time on enquiries and requests?	
Time to respond to a verbal customer enquiry or request? (working days)	3 Days
Time to respond to a written customer enquiry or request? (working days)	same time
Time to resolve a customer enquiry or request? (working days)	3 Days
What percentage of calls are not answered? (5%, 10% or more)	5 Days
How long does it take to respond to voice mails? (hours)	5%
Does the municipality have control over locked enquiries? (Yes/No)	1 hour
Is there a reduction in the number of complaints or not? (Yes/No)	yes
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	yes
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	1 DAY
<b>Community safety and licensing services</b>	WEEKLY OR AS AND WHEN REQUIRED
How long does it take to register a vehicle? (minutes)	4 MINUTES
How long does it take to renew a vehicle license? (minutes)	4 MINUTES
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	5 MINUTES
How long does it take to de-register a vehicle? (minutes)	5 MINUTES
How long does it take to renew a drivers license? (minutes)	7 MINUTES
What is the average reaction time of the fire service to an incident? (minutes)	20 MINUTES
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	30 MINUTES
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	120 MINUTES
<b>Economic development</b>	
How many economic development projects does the municipality drive?	
How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	10
What percentage of the projects have created sustainable job security?	80%
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	Yes - Draft
<b>Other Service delivery and communication</b>	
Is a information package handed to the new customer? (Yes/No)	No
Does the municipality have training or information sessions to inform the community? (Yes/No)	No
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

# **RICHMOND** **MUNICIPALITY**

**Policies**



# **RICHMOND MUNICIPALITY**



## **RATES POLICY**

# INDEX

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## **RATES POLICY**

### **PREAMBLE**

#### **WHEREAS:**

The Council of the Richmond Municipality has resolved to levy rates on the market value of all rateable properties in its area jurisdiction as reflected in its property register compiled in terms of section 23 of the Act in order to provide a reliable source of revenue to provide basic services and perform its functions.

The Municipality must in accordance with the provision of section 3 of the Act adopt a rates policy consistent with the Municipal Property Rates Act, 2004 (Act No. 6 of 2004) on the levying of rates in the municipality.

Revenue raised from property rates will be used to fund services that benefit the community as a whole as opposed to individual households, and these services include, but are not limited to, the maintenance of streets, roads, sidewalks, lighting, storm drainage facilities, municipal and recreation facilities, cemeteries as well as the municipal administration in general.

### **DEFINITIONS**

Any words and phrases referred to in this policy shall have the same meaning and interpretation assigned in terms of the Municipal Property Rates Act 6 of 2004 ("the Act") and for this purpose lists hereunder the definitions used in the Act.

In this Act, unless the context indicates otherwise—

**"agent"**, in relation to the owner of a property, means a person appointed by the owner of the property—

- (a) to receive rental or other payments in respect of the property on behalf of the owner; or
- (b) to make payments in respect of the property on behalf of the owner;

**"agricultural purpose"**, means property that is used primarily for agricultural purposes but, without derogating from section 9, excludes any portion that is used commercially for the hospitality of guests and excludes the use of

- (a) the property for the purpose of eco-tourism or for the trading in or hunting of game;

**"annually"** means once every financial year;

**"appeal board"** means a valuation appeal board established in terms of section 56;

**“assistant municipal valuer”** means a person designated as an assistant municipal valuer in terms of section 35 (1) or (2);

**“category”**—

- (a) in relation to property, means a category of properties determined in terms of section 8; and
- (b) in relation to owners of properties, means a category of owners determined in terms of section 15 (2);

**“data-collector”** means a person designated as a data-collector in terms of section 36;

**“date of valuation”** means the date determined by a municipality in terms of section 31 (1);

**“day”** means when any number of days are prescribed for the performance of any act, those days must be reckoned by excluding the first and including the last day, unless the last day falls on a Saturday, Sunday or Public Holiday, in which case the number of days must be reckoned by excluding the first day and also any such Saturday, Sunday or public Holiday;

**“district municipality”** means a municipality that has municipal executive and legislative authority in an area that includes more than one municipality, and which is described in section 155 (1) of the Constitution as a category C municipality;

**“dominant use”** shall be assessed on the higher of either;

13.3.2.1 the measured extent under use (land and/or buildings), or

13.3.2.2 the gross rental value of the area under use (land and/or buildings)

where at least 66% of that property is used for a particular purpose.

**“effective date”**—

(a) in relation to a valuation roll, means the date on which the valuation roll takes effect in terms of section 32 (1); or

(b) in relation to a supplementary valuation roll, means the date on which a supplementary valuation roll takes effect in terms of section 78 (2) (b);

**“exclusion”**, in relation to a municipality’s rating power, means a restriction of that power as provided for in section 17;

**“exemption”**, in relation to the payment of a rate, means an exemption granted by a municipality in terms of section 15;

**“financial year”** means the period starting from 1 July in a year to 30 June the next year;

**“Income Tax Act”** means the Income Tax Act, 1962 (Act No. 58 of 1962);

**“land reform beneficiary”**, in relation to a property, means a person who—

- (a) acquired the property through—

- (i) the Provision of Land and Assistance Act, 1993 (Act No. 126 of 1993); or
- (ii) the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);
- (b) holds the property subject to the Communal Property Associations Act, 1996 (Act No. 28 of 1996); or
- (c) holds or acquires the property in terms of such other land tenure reform legislation as may pursuant to section 25 (6) and (7) of the Constitution be enacted after this Act has taken effect;

**“land tenure right”** means a land tenure right as defined in section 1 of the Upgrading of the Land Tenure Rights Act, 1991 (Act no. 112 of 1991);

**“local community”**, in relation to a municipality—

(a) means that body of persons comprising—

- (i) the residents of the municipality;
- (ii) the ratepayers of the municipality;
- (iii) any civic organizations and non-governmental, private sector or labour organizations or bodies which are involved in local affairs within the municipality; and
- (iv) visitors and other people residing outside the municipality who, because of their presence in the municipality, make use of services or facilities provided by the municipality; and

(b) includes, more specifically, the poor and other disadvantaged sections of such body of persons;

**“local municipality”** means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155 (1) of the Constitution as a category B municipality;

**“market value”**, in relation to a property, means the value of the property determined in accordance with section 46;

**“MEC for local government”** means the member of the Executive Council of a province who is responsible for local government in that province;

**“metropolitan municipality”** means a municipality that has exclusive executive and legislative authority in its area, and which is described in section 155 (1) of the Constitution as a category A municipality;

**“Minister”** means the Cabinet member responsible for local government;

**“multiple purposes”**, in relation to a property, means the use of a property for more than one purpose, subject to section 9;

**“municipal council” or “council”** means a municipal council referred to in section 18 of the Municipal Structures Act;

**“Municipal Finance Management Act”** means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

**“municipal manager”** means a person appointed in terms of section 82 of the Municipal Structures Act;

**“Municipal Structures Act”** means the Local Government: Municipal Structures Act, 1998 (Act No. 117 of 1998);

**“Municipal Systems Act”** means the Local Government: Municipal Systems Act, 2000 (Act No. 32 of 2000);

**“municipal valuer” or “valuer of a municipality”** means a person designated as a municipal valuer in terms of section 33 (1);

**“newly rateable property”** means any rateable property on which property rates were not levied before the end of the financial year preceding the date on which this Act took effect, excluding—

- (a) a property which was incorrectly omitted from a valuation roll and for that reason was not rated before that date; and
- (b) a property identified by the Minister by notice in the Gazette where the phasing-in of a rate is not justified;

**“occupier”**, in relation to a property, means a person in actual occupation of a property, whether or not that person has a right to occupy the property;

**“office bearer”**, in relation to places of public worship, means the primary person who officiates at services at the place of worship;

**“official residence”** in relation to places of public worship, means-

- a) a portion of the property used for residential purposes; or
- b) one residential property, if the residential property is not located on the same property as the place of public worship,

registered in the name of a religious community or registered in the name of trust established for the sole benefit of a religious community and used as a place of residence for the office bearer;

**“organ of state”** means an organ of state as defined in section 239 of the Constitution;

**“owner”**—

- (a) in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;

- (bA) in relation to a time sharing interest contemplated in the Property Time- Sharing control Act, 1983 (Act no 75 of 1983), means the management association contemplated in regulations made in terms of Section 112 of the Property Time-Sharing control Act, 1983, and published in government notice R327 of 24 February 1984;
- (bB) in relation to a share in a share block company, the share block company is defined in the Share Blocks Control Act, 1980 (Act no. 59 of 1980);
- (bC) in relation to buildings, other immovable structures and infrastructure referred to in section 17(1)(f), means the holder of the mining right or the mining permit;
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of "property", means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of "property", means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of "publicly controlled", provided that a person mentioned below may for the purposes of this Act be regarded by a municipality as the owner of a property in the following cases:
- (i) A trustee, in the case of a property in a trust excluding state trust land;
  - (ii) an executor or administrator, in the case of a property in a deceased estate;
  - (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
  - (iv) a judicial manager, in the case of a property in the estate of a person under judicial management;
  - (v) a curator, in the case of a property in the estate of a person under curatorship;
  - (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
  - (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it;
  - (viiiA) a lessee, in the case of property to which a land tenure right applies and which is leased by the holder of such right; or
  - (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer;

**“permitted use”**, in relation to a property, means the limited purposes for which the property may be used in terms of—

- (a) any restrictions imposed by
  - (i) a condition of title;
  - (ii) a provision of a town planning or land use scheme; or
- (b) any legislation applicable to any specific property or properties; or
- (c) any alleviation of any such restrictions;

**“person”** includes an organ of state;

**“place of public worship”** means property used primarily for the purposes of congregation, excluding a structure that is primarily used for educational instruction in which secular or religious education is the primary instructive medium; Provided that the property is –

- a) registered in the name of the religious community;
- b) registered in the name of a trust established for the sole benefit of a religious community; or
- c) subject to a land tenure right;

**“prescribe”** means prescribe by regulation in terms of section 83;

**“property”** means—

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) public service infrastructure;

**“property register”** means a register of properties referred to in section 23;

**“protected area”** means an area that is or has to be listed in the register referred to in section 10 of the Protected Areas Act;

**“Protected Areas Act”** means the National Environmental Management: Protected Areas Act, 2003;

**“public benefit organization”** properties owned by public benefit organisations and used for any specific activities listed in Part 1 of the Ninth Schedule of the Income tax Act;

**“publicly controlled”** means owned by or otherwise under the control of an organ of state, including—

- (a) a public entity listed in the Public Finance Management Act, 1999 (Act No. 1 of 1999);



(b) a municipality; or

(c) a municipal entity as defined in the Municipal Systems Act;

**“public service infrastructure”** means publicly controlled infrastructure of the following kinds:

- (a) national, provincial or other public roads on which goods, services or labour move across a municipal boundary;
- (b) water or sewer pipes, ducts or other conduits, dams, water supply reservoirs, water treatment plants or water pumps forming part of a water or sewer scheme serving the public;
- (c) power stations, power substations or power lines forming part of an electricity scheme serving the public;
- (d) gas or liquid fuel plants or refineries or pipelines for gas or liquid fuels, forming part of a scheme for transporting such fuels;
- (e) railway lines forming part of a national railway system;
- (f) communication towers, masts, exchanges or lines forming part of a communications system serving the public;
- (g) runways or aprons at national or provincial airports;
- (h) breakwaters, sea walls, channels, basins, quay walls, jetties, roads, railway or infrastructure used for the provision of water, lights, power, sewerage or similar services of ports, or navigational aids comprising lighthouses, radio navigational aids, buoys, beacons or any other device or system used to assist the safe and efficient navigation of vessels;
- (i) any other publicly controlled infrastructure as may be prescribed; or
- (j) rights of way, easements or servitudes in connection with infrastructure mentioned in paragraphs (a) to (i);

**“public service purposes”** in relation to the use of a property, means property owned and used by an organ of state as-

(a) hospitals or clinics;

(b) schools, pre-schools

**“rate”** means a municipal rate on property envisaged in section 229 (1) (a) of the Constitution;

**“rateable property”** means property on which a municipality may in terms of section 2 levy a rate, excluding property fully excluded from the levying of rates in terms of section 17;

**“ratio”** means the relationship between the cent amount in the rand applicable to residential properties and different categories of non-residential properties: provided that the two relevant cent amounts in the rand are inclusive of any relieve

**“rebate”**, in relation to a rate payable on a property, means a discount granted in terms of section 15 on the amount of the rate payable on the property;

**“reduction”**, in relation to a rate payable on a property, means the lowering in terms of section 15 of the amount for which the property was valued and the rating of the property at that lower amount;

**“register”**—

(a) means to record in a register in terms of—

(i) the Deeds Registries Act, 1937 (Act No. 47 of 1937); or

(ii) the Mining Titles Registration Act, 1967 (Act No. 16 of 1967); and

(b) includes any other formal act in terms of any other legislation to record—

(i) a right to use land for or in connection with mining purposes; or

(ii) a land tenure right;

**“residential property”** means a property included in a valuation roll in terms of section 48 (2) (b) as residential in respect of which the permitted use is for residential purposes without derogating from section 9;

**“Rural Communal Land”** means State Trust Land which is either registered in the name of or vested in the ownership of the State or the Ingonyama Trust Board and which is held in Trust and communally inhabited in terms of old order rights or new order rights, including a traditional system of land tenure.

**“Sectional Titles Act”** means the Sectional Titles Act, 1986 (Act No. 95 of 1986);

**“sectional title scheme”** means a scheme defined in section 1 of the Sectional Titles Act;

**“sectional title unit”** means a unit defined in section 1 of the Sectional Titles Act;

**“specified public benefit activity”** means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act;

**“state trust land”** means land owned by the state—

(a) in trust for persons communally inhabiting the land in terms of a traditional system of land tenure;

(b) over which land tenure rights were registered or granted; or

(c) which is earmarked for disposal in terms of the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994);

**“this Act”** includes regulations made in terms of section 83.

(a) In this Act, a word or expression derived from a word or expression defined in subsection (1) has a corresponding meaning unless the context indicates that another meaning is intended;

**“vacant land”** means land where no immovable improvements have been erected or in the case of properties in the process of construction and the final occupation certificate has not been issued where the property cannot be permanently occupied.

### **Other Definitions**

**"child headed household"** means any child who is or is a blood relative of the owner of the property and which child is responsible for the care of siblings or parents

**"disabled"** means a person who qualifies to receive relief in terms of the Social Services Act. 1992 (Act No. 59 of 1992) or has been certified as disabled by a medical practitioner;

**"Indigent owner"** means an owner of property who is in permanent occupation of the property and qualifies for indigent relief in terms of the municipality's indigent policy.;

**"The Municipality"** means the Richmond Municipality;

**"Owners of property in an area affected by a disaster"** means owners of property situated within an area affected by:

(a) a disaster within the meaning of the **Disaster Management Act 57 of 2002**;

(b) any other serious adverse social or economic conditions;

**"Pensioner"** means

(a) a person in receipt of a social pension; or

(b) a person over the age of 60 years; or

© a person who has retired prematurely from employment due to medical reasons

**"Retiree"** means a person who has retired from employment in terms of that persons employment or who has reached the age of a pensioner;

**"Temporarily without income"** means;

(a) in the case of an employee –

(i) the period for which the person is entitled to benefits in terms of the Unemployment Insurance Act; or

(ii) 90 days whichever is the longer; or

(c) in any other case, a period of 90 days determined from the date of application by that person for relief in terms of the Municipality's policy;

**"Non-profit organizations"** means any organization which is registered in terms of the Non- profit Organizations Act.

1. **IMPLEMENTATION OF THIS POLICY AND EFFECTIVE DATE**

1.1. This policy takes effect from 1 July 2017.

1.2. The Rates Policy must be reviewed annually, and if necessary amended by the Municipal Council, such amendments to be effected in conjunction with the Municipality's annual budget in terms of Sections 22 and 23 of the Municipal Financial Management Act.

1.3 The Municipality has adopted by-laws to give effect to the implementation of its Rates policy and such by-laws must be read in conjunction with this policy. The rates by-laws may differentiate between:

1.3.1 categories of properties; and

1.3.2 categories of owners of properties.

1.4 The by-laws adopted in terms of Item 1.3 may be reviewed annually, and if necessary be amended by the Municipal Council, in conjunction and in accordance with the Rates Policy.

2. **FUNDAMENTAL PRINCIPLES OF THIS POLICY**

The principles of the policy are to ensure that:-

2.1 the power of the municipality to impose rates on property will not be exercised in a way that materially and unreasonably prejudices national economic policies, economic activities or the national mobility of goods services, capital or labour in terms of Section 229 of the Constitution of the Republic of South Africa;

2.2 all ratepayers, in a specific category, as determined by council from time to time, will be treated equitably;

2.3 property rates will be assessed on the market value of all rateable properties in the jurisdiction of the municipality and for the purpose of generating revenue to balance the budget after taking into account:

- 2.3.1 profits generated on trading and economic services; and
- 2.3.2 the amounts required to finance exemptions, rebates and reductions of rates as approved by council from time to time;
- 2.4 property rates will not be used to subsidize trading and economic services;
- 2.5 the rates income generated by the municipality will take into account relief measures to address the social and economic needs of the community;
- 2.6 this Policy was developed in consultation with the community and in compliance with a process of community participation in terms of Chapter 4 of the Municipal Systems Act.
- 3. **THE PURPOSE OF THIS POLICY**  
The purpose of this policy is to:
  - 3.1 comply with the provisions section 3 of the Municipal Property Rates Act, 2004 (Act No. 6 of 2004);
  - 3.2 give effect to the principles outlined above;
  - 3.3 determine the methodology and to prescribe procedures for the implementation of the Act;
  - 3.4 determine criteria to be applied for the levying of differential rates for different categories of properties;
  - 3.5 determine or provide criteria for the determination of categories of properties and categories of owners of properties for categories of properties;
  - 3.6 determine criteria to be applied for granting exemptions, rebates and reductions;
  - 3.7 determine how the municipality's powers must be exercised in relation to multi purpose properties;
  - 3.8 determine measures to promote local economic and social development; and

- 3.9 identify which categories of properties the municipality has elected not to rate as provided for in section 7 of the Act.

4. **EQUITABLE TREATMENT OF RATEPAYERS**

This municipality is committed to treating all ratepayers on an equitable basis. "Equitable" does not necessarily mean "equal" treatment of ratepayers. The circumstances of each category of owner or category of property will be considered in a fair manner, and within the limitations set out in the Act. The Municipality may adopt measures to ensure equitable and fair treatment of ratepayers.

Any differentiation in levying rates must not constitute unfair discrimination.

5. **DISCRETIONARY DECISIONS ADOPTED BY THE MUNICIPALITY WITH RESPECT TO LEVYING OF RATES**

It is recorded that the Municipality has adopted the following resolutions:

- 5.1 To levy rates on all rateable property in its area of jurisdiction.
- 5.2 To determine the date of implementation as provided above.
- 5.3 To determine the date of general valuation.
- 5.4 To levy different cents in the rand for different categories of rateable property.
- 5.5 That the categories of properties for the purpose of differential rating referred to in 5.4 above are those specified in SECTION 6.1.1.
- 5.6 That the criteria for the assessment of market value in terms of section 8(1) of the MPRA shall be Actual use.
- 5.7 To determine that the valuations for multiple purpose usage will be assessed according to the dominant use of the property.
- 5.8 To not rate properties of which the municipality is the owner, except where the property is leased to a third party or where the property has been sold but not transferred to a third party.
- 5.9 To rate public service infrastructure (excluding municipal public service infrastructure) that is identifiable and to which a market related value can be determined with the proviso that the municipality may extend this annually to include other identifiable entities as the data set is available.

6. **CATEGORIES OF RATEABLE PROPERTY AND DIFFERENTIAL RATING**

6.1 Different rates may be levied for different categories of rateable property.

6.1.1 The different categories are as follows:

Residential	R
Commercial	C
Vacant Land	VL
Industrial	C
Agricultural	AG
Public Service Purposes	PS
Other	O
Public Service Infrastructure	PSI
Public Benefit Organisation	PBO
Unauthorised Use	UU

R as recorded

C means property used for commercial, industrial or business purposes

VL means property which is undeveloped and is not classified as any of the other listed categories.

AG means farm property used for agricultural purposes i.e. production of crops, livestock or generally recognized agricultural activities with those buildings which are generally considered necessary for agricultural activities.

PSP as recorded

O Means any property which is not associated with any of the categories of property listed above.

PSI as recorded

PBO means an activity listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth Schedule to the Income Tax Act.

UU means any property used for any purpose other than its permitted zoned use or that has not been granted special consent by the municipality in terms of its Town Planning Scheme; or that has any unauthorized structures on the property that are not part of the approved plan; and that cannot therefore be placed into any of the existing current permitted use categories approved by Council in the Rates Policy.

6.2 A municipality may not levy:

- 6.2.1 different rates on residential properties, except as provided for in sections 11(1)(b), 21 and 89 of the Act;
- 6.2.2 a rate on non-residential properties that exceeds a prescribed ratio to the rate on residential properties determined in terms of section 1(1)(a) of the Act. As at the date of adoption hereof no rate has been prescribed;
- 6.2.3 rates which unreasonably discriminate between categories of non-residential properties; or
- 6.2.4 additional rates except in Special Rating Areas as provided for in the Act.

6.3 With due regard to the above, the following ratios are determined for differential rating purposes:

The rate on the categories on non-residential properties listed in the first column of this table may not exceed the ratio to the rate on residential properties listed in the second column of the table. The first number in the ratio represents residential property.	
CATEGORY OF PROPERTY	RATIO IN RELATION TO RESIDENTIAL PROPERTY
Residential	1:1
Commercial	1:2
Vacant Land	1:2
Industrial	1:2
Agricultural	1:0.25
Public Service Purposes	1:0.25
Other	1:0.52
Public Service Infrastructure	1:0.25
Public Benefit Organisation	1:0.25
Unauthorised Use	1:3



7. **RELIEF MEASURES FOR RATEPAYERS**

7.1.1 the need to grant relief to certain ratepayers (including the poor) with a view to providing for appropriate measures to alleviate the impact of the rates burden on them;

7.1.2 the effect of rates on non profit organizations whose income is applied solely to further the aims and objectives of the said organization, and which may be registered in terms of the Income Tax Act for tax reductions because of those activities;

7.1.3 the specified public benefit activities recognized by the act relating to those activities listed in item 1 (welfare and humanitarian), item 2 (health care) and item 4 (education and development) of Part 1 of the Ninth schedule to the Income Tax Act, 1962 (Act No. 58 of 1962), and these public benefit organizations have been granted the relief identified below.

7.4 The Municipality will only consider the grant of relief to those organizations who meet the requirements set out in clause 7.1.2 and 7.1.3 above and whose activities are of a public and/or charitable nature.

7.5 The municipality will not grant relief in respect of the payment of rates other than by way of an exemption, a rebate or a reduction provided for in its rates policy and granted in terms of section 15 of the Act to:

7.5.1 a category of properties, or

7.5.2 a category of owners of properties as provided hereunder.

7.6 The municipality will not grant relief to the owners of properties on an individual basis.

8. **CATEGORIES OF OWNERS ENTITLED TO RELIEF**

This municipality has identified the categories of owners below for purposes of granting exemptions, rebates or reductions in terms of section 15 of the Act:

- 8.1.1 indigent owners;
- 8.1.2 pensioners;
- 8.1.3 owners temporarily without an income;
- 8.1.4 owners of property situated within an area affected by:
  - 8.1.4.1 a disaster within the meaning of the Disaster Management Act 57 of 2002;
  - 8.1.4.2 any other serious adverse social or economic conditions;
- 8.1.5 public benefit organizations who conduct the following specified public benefit activities:
  - 8.1.5.1 welfare and humanitarian; or
  - 8.1.5.2 health care; or
  - 8.1.5.3 education; and
  - 8.1.5.4 are registered in terms of the Income Tax Act for tax reductions because of the activities referred to in (8.1.6);
- 8.1.6 non-profit organizations registered in terms of the Non-profit Organizations Act whose activities are that of a public and charitable nature as may be specified by the Municipality from time to time;
- 8.1.7 minor children who are the head of a household as defined in child headed household;
- 8.1.8 disabled persons;
- 8.1.9 retirees;

9. **EXEMPTIONS**

***An exemption is a release from liability for the payment of rates.***

A. **EXEMPTIONS GRANTED TO CATEGORIES OF PROPERTIES**

9.1 The Municipality has exempted in total, from payment of rates the following categories of properties:

- 9.1.1 Property registered in the name of and used primarily as a place of public worship by a religious community including an official residence also

registered in the name of that community, which is occupied by an office bearer who officiates at services at that place of public worship.

9.1.2 Non-Profit organization/s conducting sporting and recreation activities.

9.1.3 Properties situated on rural communal land and which are used exclusively as public places of worship by a religious community including an official residence also registered in the name of that community, which is occupied by an office bearer who officiates at services at that place of public worship.

**B. EXEMPTIONS GRANTED TO CATEGORIES OF OWNERS OF PROPERTIES**

9.2 The Municipality has resolved to exempt from the payment of rates the following categories of owners of properties:

9.2.1 Properties owned by public benefit organizations which are used for any specific public benefit activities listed in Part 1 of the 9<sup>th</sup> Schedule to the Income Tax Act;

9.3 All applications for exemption shall be granted on an annual basis

9.4 In order to qualify for exemption all applicants shall comply with the following requirements:

9.4.1 written applications for exemption for each financial year must be lodged in the prescribed format with the Municipal Manager on or before the last working day of October ;

9.4.2 in the case of public benefit organizations upon proof of:

9.4.2.1 registration in terms of the requirements of the Income Tax Act;

9.4.2.2 an affidavit signed by the head of the public benefit organization or non profit organization before a Commissioner of Oaths that the property is used primarily for the specified public benefit activities and purposes of the said public benefit organization;

9.4.3 in the case of a religious community upon proof of submission that:

9.4.3.1 the property is used primarily as a place of public worship; and

- 9.4.3.2 in the case of the residence owned by the public benefit organization that property is occupied by an office bearer who officiates at services at that place of worship;
  - 9.4.3.3 a copy of the title deed issued by the Deeds Registry within the last 2 months reflecting that the property is registered in the name of the applicant. Note that the requirement does not apply to exemptions in terms of 9.1.3 hereof.
- 9.5. In the case of properties owned by non profit organizations upon proof of submission of:
  - 9.5.1 an affidavit signed by the head of the non profit organization before a Commissioner of Oaths that the property is used primarily for the aims and objective of the said non profit organization ;
  - 9.5.2 that no private pecuniary profit is made from the property;
  - 9.5.3 that no rent is received by the applicant for any use of the property by other persons.
- 9.6 The Municipality reserves the right to specify such other requirements as the municipal council deems necessary from time to time.
- 10. **REDUCTIONS**

***A reduction is the lowering of the value of the property upon which rates will be levied.***

  - 10.1 It is recorded that the municipality is precluded in terms of section 17(1)(h) of the Act from levying rates on the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality:
    - 10.1.1 for residential properties; or
    - 10.1.2 for properties used for multiple purposes provided one or more components of the property are used for residential purposes.
  - 10.2 The municipality has resolved to further reduce the value upon which rates will be levied by an amount not exceeding R 35 000,00 in respect of all developed properties or properties used for multiple purposes provided that one or more components of the property are used for residential purposes.

11. **REBATES**

***A rebate is a discount granted on the amount of rates payable by the ratepayer.***

- 11.1 The municipality has resolved to grant the following rebates, to the following categories of owners of properties in addition to the rebate granted to the category of properties in 11.1 above:

**Schedule of the categories of properties granted rebates:**

<b>11.1 Indigent owners</b>		
<b>11.1.1. Criteria</b>	<b>In order to qualify as an indigent owner, the owner must:</b>	
	(a)	Be the sole owner of the property or owner jointly with his/her spouse;
	(b)	Be living permanently on the property;
	©	Not own any other property;
	(d)	Have an aggregate gross annual income not greater than: <ul style="list-style-type: none"> <li>• Single person : one state pension</li> <li>• Married person : two state pension</li> </ul>
	(e)	Provide proof of identity in the form of an identity document;
	(f)	Substantiate items 8.1.1.(a) above by way of a sworn affidavit before a Commissioner of Oaths;
	(g)	Provide proof of income on a sworn declaration and supported by documentation;
	(h)	Provide any other supporting documentation as may be specified by the municipality from time to time; and
	(i)	Make application annually on the prescribed form and within the prescribed time period.
<b>11.1.2 Rebate granted</b>	<b>Gross Annual Household Income</b>	<b>Percentage Rebate</b>
	Single person – not exceeding one state pension	50%
	Married person – not exceeding two state pensions	50%

<b>11.2. Rebates for the Aged</b>		
<b>11.2.1 Criteria</b>	In order to qualify , the owner must:-	
	(a)	Be at least 60 years of age at the date of application;
	(b)	Be the sole owner of the property or owner jointly with his/her spouse;
	(c)	Be living permanently on the property,
	(d)	<b>All prior years rates and service charges concerning the account to which the rebate applies must be paid up in full before the start of the rebate year being applied for</b>
	(e)	Provide proof of identity in the form of an identity document;
	(f)	Substantiate items 11.2.1.(a) to (d) above by way of a sworn affidavit before a Commissioner of Oaths;
	(g)	Be a rate payer in Richmond for at least 7 years or more;
	(h)	Provide any other supporting documentation as may be specified by the municipality from time to time;
	(i)	Make application annually (by the last working day of November) on the prescribed form and within the prescribed time period.
	(j)	Rebates will be reversed / not applicable should a transfer of the property occur during the course of the financial year applicable
<b>11.2.2 Rebate Granted</b>	<b>Category</b>	<b>Percentage rebate</b>
	<b>7- 15 years</b>	<b>20%</b>
	<b>15 – 20 years</b>	<b>40%</b>
	<b>20 years and above</b>	<b>80%</b>

11.3 The Municipality will not grant relief in respect of the payment of a rate:

11.3.1 to a category of owners of properties, or to the owners of a category of properties, other than by way of an exemption, a rebate or a reduction as provided for in this policy and granted in terms of Section 15 of the Act; or

11.3.2 to the owners of properties on an individual basis.

11.3.3 If the property ownership is changed with in the year of assessment (excluding spouse transfers) no rebate will be given, if the rebate has been given that rebate will forfeited and will not be apportioned.

11.4 Applicants qualifying and meeting the criteria for all rebates as listed above, will only receive the rebate most beneficial to them.

12. **CRITERIA FOR DIFFERENTIAL RATING**

12.1 Differential rating is the levying of different rates for different categories of properties. The Municipality has resolved to levy differential rates for different categories of rateable property properties as reflected in Section 6.1.1 above and the rates applicable to the different categories of properties are as resolved by the council and gazetted:

13. **MULTIPLE PURPOSE PROPERTIES**

13.1 The municipality has resolved to valuations according to the dominant use of the property.

13.2 Section 9 of the Act provides for the value of properties to be based on one of the following criteria namely:

13.2.1 the permitted use (section 9(a));

13.2.2 the dominant use (section 9(b));

13.2.3 pro rata based on the various multi-purpose usage (Section 9(c)).

13.3 It is recorded that this municipality has determined that for the purpose of assessing the value of multi purpose properties the following criteria will apply:

13.3.1 option 13.2.1 will apply only in respect of vacant land which has not been put to any use. In this instance the zoning or permitted use prevails. If indeterminate, then the valuer will establish the Highest and Best Use of the property;

13.3.2 dominant usage as in 13.2.2 will be determined by the valuer as a basis for determining the use category. Dominant in this instance shall be measured as the higher of either;

13.3.2.1 the measured extent under use (land and/or buildings), or

13.3.2.2 the gross rental value of the area under use (land and/or buildings).

13.4 Properties will be assessed on dominant use where at least 66% of that property is used for a particular purpose. The entire property will be assigned to that category of usage and the value will be assessed based on that usage only .

13.5 Section 9(c) of the Act allows for that multiple purpose properties to be determined by apportioning the market value of the property to the different purposes for which the property is used and then applying the respective rate randage. to the different usages on a pro rata basis.

13.6 This municipality has resolved that:

13.6.1 generally properties will be assigned to a category based on its dominant usage.

#### 14. **COMMUNITY PARTICIPATION**

***It is recorded that every municipality may only adopt its rates policy or any amendment thereof or any review of its policy after following a process of community participation in accordance with chapter 4 of the Municipal systems Act, 2000.***

14.1 This Municipality will comply with its community participation and consultation obligations in terms of Chapter 4 of the Municipal Systems Act and Sections 4 and 5 of the Act before the Rates Policy or any review thereof is finally adopted. In terms of chapter 4 of the Municipal systems Act, 2000 (Act No. 32 of 2000) the Municipality is committed to:

14.1.1 building capacity of the local community to enable it to participate in the affairs of the Municipality; and

14.1.2 to foster community participation for which the municipality will allocate funds in its budget for such processes.



14.2 The Participation by the local community in municipal affairs will take place through the political structures; the mechanisms, processes and procedures for participation in municipal governance and any other appropriate mechanisms processes and procedures established by the municipality and generally to apply the provisions for participation as required by this act .

14.3 The municipality will provide for:

14.3.1 the receipt processing and consideration of petitions, objections and comments lodged by the members of the local community;

14.3.2 public meetings and hearings by the municipal council and other political structures (e.g. ward committees) and political office bearers of the municipality;

14.3.3 consultative sessions with locally recognized community organizations and where appropriate traditional authorities;

14.4 Communication with the public relating to the Rates Policy will be in terms of section 4(2) of the act by notice in:

14.4.1 local newspapers circulating in its area and determined by this council as a newspaper of record; and/or

14.4.2 official notice boards and other public places accessible to the public including the library and the municipal offices;

14.4.3 on the municipal website *(if applicable)*;

and inviting the local community to submit comments and representations within the time specified in the notice.

## 15. **ANNUAL RATES INCREASE / DECREASE**

The Rates tariff will be reviewed (increased / decreased) annually during the budget process. On written application, and on good cause shown, the municipality may apply for exemption from the upper limit set by the National Treasury, on the percentage by which rates on properties or a rate on a specific category of properties may be increased.

16. **RECOVERY OF RATES**

- 16.1 The following people shall be liable for the payment of rates levied by the Municipality:
- 16.1.1 owner of a property;
  - 16.1.2 joint owners of a property, who shall be liable jointly and severally;
  - 16.1.3 the owner of a sectional title unit; and
  - 16.1.4 in relation to agricultural properties:
    - 16.1.4.1 any one joint owner of the agricultural property for all the rates levied on the agricultural property; or
    - 16.1.4.2 each individual joint owner for that portion of rates levied on the joint owner's undivided share in the agricultural property, which ever option the Municipality may choose in relation to agricultural properties.
- 16.2 In terms of Section 26 of the Act the Municipality will recover rates:
- 16.2.1 on a monthly basis levied over a ten (10) month period commencing with the first rate account being raised in August and the last account raised in May of each year. Payment for each monthly rates account must be made on or before the last working day following the month in which the account was raised.
  - 16.2.2 payment on an annual basis may only be made by agreement with the municipality and payment must be effected on or before a date as determined annually by council.
- 16.3 The Municipality will furnish each person liable for the payment of rates with a written account in terms of Section 27 of the Act.
- 16.4 A Municipality may recover rates in arrears from tenants and occupiers in accordance with the provisions of Section 28 of the Act.
- 16.5 A Municipality may recover rates due, either whole or in part, from the agent of the owner if this is more convenient for the Municipality and in terms of Section 29 of the Act.
- 16.6 The municipalities Credit Control Policy shall apply to the collection of arrear rates.

17. **CONSOLIDATION AND APPORTIONMENT OF PAYMENTS**

Separate accounts of persons liable for payment to the municipality for either rates or services will be consolidated in one account and any appropriation of payments will be done in accordance with the municipality's credit control policy.

18. **DEFERMENT OF RATES**

18.1 The Municipality will on application defer the payment of rates in terms of section 26(3) of the Act under the following special circumstances. To qualify for deferment of rates, the Applicant: -

18.1.1 must be a pensioner, indigent, disabled, over 60 years of age, or who is not above 60 years of age, but has or has been retired from employment by reason of any illness or disability certified by a medical practitioner, dentist, psychologist, intern or intern psychologist contemplated in the Medical, Dental and Supplementary Health Service Professions Act, 1974 (Act 56 of 1974), and whose income from all sources whatsoever must not exceed the amount as disclosed in the Municipality's Indigent Policy. (including the income of the spouse, if applicable) and the Municipal valuation of the property must not exceed R 50 000;

18.1.2 must reside permanently on the property concerned;

18.1.3 must be the registered owner of the property.

18.2 Application must be made annually in writing on the prescribed form:

18.2.1 not later than the final date for payment of such rates provided that the council may in special circumstances grant a deferment of the payment of rates after the final date for such payment notwithstanding that such application was made after such final date for payment;

- 18.3 Deferment will be considered provided that the total amount of all rates so deferred together with accumulated interest accumulated thereon shall not at any time exceed 50% of the value of the property concerned as shown in the valuation roll.
- 18.4 The final date for payment of the rates on the property concerned shall not be affected by reason of any application for deferment in terms of subsection 17.2 above, provided that if the council allows such application, the portion of the rates in respect of which payment is deferred shall be refunded to the applicant.
- 18.5 The accumulated amount of the deferred rates shall bear interest at a rate determined from time to time by the council and the council may also approve the waiver of such interest.
- 18.6 Only the current year's rates can be considered for deferment and then only if the Applicant's rates are not in arrears.
- 18.7 Any deferment granted in terms of here of shall terminate immediately: -
- 18.7.1 upon the death of the registered owner; provided that the council may continue such deferment, in any case where it is established to its satisfaction that the property concerned has been inherited by the surviving spouse and that such spouse is continuing in occupation of the property;
  - 18.7.2 upon the expropriation, sale or other disposal of the property concerned;
  - 18.7.3 upon the owner ceasing to reside permanently on the property concerned;
  - 18.7.4 if the owner fails by the final date for the payment thereof, to pay rates or any part thereof owing in respect of the property concerned, after allowing for the amount of the deferment; and
  - 18.7.5 on expiry of the period of deferment.

19. **IMPERMISSIBLE RATES IN TERMS OF SECTION 17 OF THE ACT**

- 19.1 It is recorded that the Municipality may not, in terms of section 17 of the Act levy a rate on-
- 19.1.1 the first 30% of the market value of public service infrastructure;

- 19.1.2 those parts of a special nature reserve, national park or nature reserve within the meaning of the Protected Areas Act, or of a national botanical garden within the meaning of the National Environmental Management: Biodiversity Act, 2004, which are not developed or used for commercial, business, agricultural or residential purposes;
  - 19.1.3 a property belonging to a land reform beneficiary or his or her heirs, provided that this exclusion lapses ten years from the date on which such beneficiary's title was registered in the office of the Registrar of Deeds;
  - 19.1.4 the first R15 000 of the market value of a property assigned in the valuation roll or supplementary valuation roll of a municipality to a category determined by the municipality-
    - 19.1.4.1 residential purposes;
    - 19.1.4.2 for properties used for multiple purposes, provided one or more components of the property are used for residential purposes; or
  - 19.1.5 on a property registered in the name of and used primarily as a for place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.
- 19.2 The exclusion from rates of a property referred to in subsection 18.1.5 lapses if the declaration of that property as a special nature reserve, national park, nature reserve or national botanical garden, or as part of such a reserve, park or botanical garden, is withdrawn in terms of the applicable Act mentioned in that subsection.
- 19.3 If the property in respect of which the declaration is withdrawn is privately owned, the owner, upon withdrawal of the declaration, becomes liable to the municipality concerned for any rates that, had it not been for subsection 18.1.5, would have been payable on the property during the period commencing from the effective date of the current valuation roll of the municipality. If the property was declared as a protected area after the effective date of the current valuation roll, rates are payable only from the date of declaration of the property.

19.4 The amount for which an owner becomes liable in terms of paragraph (b) must be regarded as rates in arrears, and the applicable interest on that amount is payable to the municipality.

19.5 Paragraphs 18.2 and 18.3 apply only if the declaration of the property was withdrawn because of-

19.5.1 a decision by the private owner for any reason to withdraw from the agreement concluded between the private owner and the state in terms of the Protected Areas Act, and in terms of which the private owner initially consented to the property being declared as a protected area; or

19.5.2 a decision by the state to withdraw from such agreement because of a breach of the agreement by the private owner.

## **20. CONSTITUTIONALLY IMPERMISSIBLE RATES**

20.1 The Act provides that in terms of Section 229(2)(a) of the Constitution a Municipality may not exercise its power to levy rates on property in a way that would materially and unreasonably prejudice -

20.1.1 national economic policies;

20.1.2 economic activities across its boundaries; or

20.1.3 the national mobility of goods, services, capital or labour.

## **21) LAND TENURE RIGHTS**

Tenure rights and tenure holders are primarily associated with rural land. The character of a tenure right is one of communal living in terms of limited rights which exclude ownership in freehold, and provide for the right of use and enjoyment mainly for residential or agricultural purposes, but also embraces commercial use. The occupancy is associated with family, community and/or a traditional authority and not the cadastral or land parcel boundaries. Occupation and use will often straddle cadastral boundaries. Given the definition of 'property' and 'owner' Land Tenure Rights must be identified, valued and rated.

The identification, valuation and rating of the residential old order rights and residential Permission to Occupy and other residential Land Tenure rights have been excluded from separate rating for this valuation cycle, and will be valued as part of the parent property under the category rural communal

land. The basis of this approach is informed by the character of the State Trust Land which precludes the identification of all usage at this stage. The cost and time implications outweigh the benefit of any revenue generation received, and which revenue will not be capable of being recouped especially in light of the legislative requirement to phase in the rating over a three year period. For this valuation cycle only the commercial and institutional units be identified, valued and rated separately.

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## **RICHMOND MUNICIPALITY**



## **INDIGENT & FREE BASIC SERVICES POLICY**



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- PART 7      NON-COMPLIANCE OF HOUSEHOLDS REGISTERED  
AS INDIGENT
- PART 8      REPORTING REQUIREMENTS

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## **PART 1 KEY DEFINITIONS**

**"Household"** is defined as a person, or a group of persons, who occupy a common dwelling (or a registered owner or tenant with children who reside on the same premises);

**"Indigent"** means any household which is responsible for the payment of municipal services, earning a combined gross income equivalent to or less than two times the Government pension grant as prescribed by the National Department of Social Development or in line with the National Indigence Framework issued by the Department Local Government (DLG), who qualify, according to the policy, for rebates/remissions, support or a services subsidy. Examples hereof include pensioners, the unemployed and child-headed families who are unable to fully meet their payment obligations for municipal services.

**"Occupier"** means the person who controls and resides on or controls and otherwise uses immovable property, provided that –

[a] the spouse of the owner of immovable property, which is used by such spouse or owner as a dwelling at any time, shall be deemed to be the occupier thereof;

[b] where both spouses reside on immovable property and one of them is an occupier thereof, the other shall also be deemed an occupier;

**"Owner"**, in relation to immovable property, means -

[a] the person in whom the legal title to the property is vested provided that –

[i] the lessee of immovable property which is leased for a period of not less than fifty years, whether the lease is registered or not, shall be deemed to be the owner thereof; and

[ii] the occupier of immovable property occupied in terms of a servitude or right analogous thereto shall be deemed the owner thereof;

[b] if the owner is deceased, insolvent, has assigned his or her estate for the benefit of his or her creditors, has been placed under curatorship by order of

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court or is a company being wound up or under judicial management, then the person in whom the administration of such property is vested as executor, administrator, trustee, assignee, curator, liquidator or judicial manager, as the case may be;

[c] if the owner is absent from the Republic or if his or her address is unknown to the municipality, then any person who as agent or otherwise receives or is entitled to receive the rent in respect of such property; or

[d] if the municipality is unable to determine who such person is, then the person who is entitled to the beneficial use of such property;

**“Premises”** includes any piece of land, the external surface boundaries of which are delineated on –

[a] a general plan or diagram registered in terms of the Land Survey Act, 1997 [Act No. 8 of 1997] or in terms of the Deeds Registries Act, 1937 [Act No. 47 of 1937];

[b] a general plan registered in terms of the Sectional Titles Act, 1986 [Act No. 95 of 1986], and situated within the jurisdiction of the municipality;

**“Property”** means land in the Republic and any fixtures thereon;

**“Free Basic Services”** includes electricity, rates, refuse and sewerage

## PART 2 OBJECTIVE

Because of the level of unemployment and subsequent poverty in the municipal area, there are households which are unable to pay for normal municipal services. The municipality therefore adopts this indigency management policy to ensure that these households have access to at least basic municipal services,

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and is guided in the formulation of this policy by the national government's policy in this regard.

### PART 3 WHO QUALIFIES FOR INDIGENT SUPPORT AND FREE BASIC SERVICES

#### INDIGENT SUPPORT

Households where verified total gross monthly income of all occupants over 18 years of age does not exceed **an old age state pension times two** applicable at the time, or such other amount as the council may from time to time determine, qualify for a subsidy on property rates, service charges for refuse removal, the service fee levy, and will additionally receive 50 kWh of electricity per month free of charge (**pre-paid**) and an equivalent monetary value for conventional meters.

Only households where the accountholder or property owner has registered as indigent in terms of the municipality's annual registration programme, and whose registration has been accepted and entered into the register of indigents shall qualify for the above concessions.

For a household to qualify for subsidies or rebates on the major service charges (see part 3 below), the registered indigent must be the full-time occupant of the property concerned, and if not also the owner of the property concerned, may not own any other property, whether in or out of the municipal area.

For a household to qualify for a rebate on rates, the registered indigent must be both the owner and fulltime occupant of the property concerned, and may not own any other property, whether in or out of the municipal area.

Indigency relief shall apply for a period not extending beyond the financial year in which the particular household is registered as indigent. Registration must be renewed in each registration programme if relief is to continue.

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To register as an indigent, the relevant property owner or accountholder must personally complete and sign the registration form provided by the municipality for this purpose, and furnish such further documentation as the municipality specifies. The municipal manager will provide assistance to persons who cannot read or write, at such times and places as are specified in the notices published to indicate that the registration programme is to take place. Registration will take place on dates and at times and places determined by the council, but shall generally be undertaken during **March and May each year.**

#### **FREE BASIC SERVICES:**

Households where the verified gross monthly incomes off all occupants over 18 years of age does not exceed two times the old age state pension applicable at the time. Owners with more than one property do not qualify. Proof of unemployment

Application should be made on a prescribed form. A payment arrangement in addition to the grant should be made if account is in arrears. Application shall be made every 12 months. The grant will take effect from the date of approval of the application. All Pay pension card or salary advices must be submitted with the application.

The grant period is dependent on the funds available from Government. The grant is given only if the tenant of municipal property or owner is staying on the premises. The allocation of free services may vary on an annual basis depending on tariff structures and availability of equitable share funds. The subsidy grant is as annually determined by Council which will be credited towards the current account during the monthly billing.

Pensioners in old age home where the home's sewerage and refuse account will be credited with the prescribed amount as determined by Council per pensioner (room), who qualifies, residing in the old age home after an application form and

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affidavit is completed stating the number etc. Individuals who make themselves guilty of any malpractices will forfeit the payment of the grant.

#### PART 4 COMMUNICATION PROCEDURES

The municipality will utilise its communication strategy for purposes of informing and educating communities in order to have a clear understanding of this policy and its implementation. Regular information dissemination through ward committees, community based organisations and face-to-face contact by means of imbizo's will be undertaken to eliminate unrealistic expectations both in terms of qualifying for subsidy as well as service delivery in general.

#### PART 5 APPLICATION OF THE POLICY

The subsidies on rates and the specified service charges will be determined as part of each annual budget and in terms of the municipality's policies on property rates and tariffs.

Electricity – Households qualifies for free electricity with a connection of 20 amps, up to certain amount as determined by council from time to time. The benefits are reserved for consumers who are prepared to limit their electricity current demand to 20 amps

In respect of household refuse removal, the relief granted shall not be less than a rebate of 50% on the monthly amount billed for the service concerned.

Burial – The benefit will be determined as part of each budget as determined by council from time to time.

#### PART 6 NON-COMPLIANCE OF HOUSEHOLDS REGISTERED AS INDIGENT

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When a property owner or accountholder who has registered as an indigent fails to comply with any arrangements or conditions materially relevant to the receipt of indigency relief, such person will forfeit his or her status as a registered indigent with immediate effect, and will thereafter be treated as an ordinary residential property owner or accountholder for the financial year concerned.

The onus is on each registered indigent to advise the municipal manager of such failure to comply.

It may happen that even with the introduction of the indigent policy, certain households may fall into arrears in respect of the amounts due by them. The property owner or accountholder concerned will have to make immediate arrangements with the municipal manager to pay off these arrears owing within a reasonable time determined by the municipal manager in terms of the municipality's credit control and debt collection policy. If these arrangements are not made, no subsidies will be paid or free services provided, and services may be terminated in terms of the municipality's credit control and debt collection policy.

The relief to indigents may be withdrawn at the discretion of the municipal manager if:

- a registered indigent who qualifies for such relief fails to keep to the terms of the policy agreement; or
- any tampering with the installations of the municipality is detected.

If a registered indigent is found to have provided fraudulent information to the municipality in regard to any material condition for registration as an indigent, such person shall immediately be removed from the register of indigents, and shall be liable to repay to the municipality with immediate effect all indigency

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relief received from the date of such fraudulent registration. Moreover, such person may not again be considered for indigency relief for a period extending for 5 (five) years beyond the financial year in which the misdemeanour is detected.

Indigency relief will not apply in respect of property owners owning more than one property, whether in or outside the municipal area.

#### PART 7 REPORTING REQUIREMENTS

The municipal manager shall report on a monthly basis to the executive mayor or executive committee, as the case may be, for the month concerned and by municipal ward:

- the number of households registered as indigents and a brief explanation of any movements in such numbers;
  - the monetary value of the actual subsidies and rebates granted;
  - the budgeted value of the subsidies and rebates concerned; and
- the above information cumulatively for the financial year to date.

The executive mayor or executive committee, as the case may be, shall submit the above reports on a quarterly basis to the council and to the municipality's ward committees, or monthly frequently to any ward committees if so requested.



# RICHMOND MUNICIPALITY

## VIREMENT POLICY

### 3. **Objective**

To allow limited flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure or savings, etc. as they arise to accelerate service delivery in a financially responsible manner.

### 4. **Virement Clarification**

Virement is the process of transferring budgeted funds from one line item number to another, with the approval of the relevant Manager and C.F.O., to enable budget managers to amend budgets in the light of experience or to reflect anticipated changes. (Section 28(2)(c) MFMA)

### 5. **Financial Responsibilities**

Strict budgetary control must be maintained throughout the financial year in order that potential overspends and / or income under-recovery within individual vote departments are identified at the earliest possible opportunity. (Section 100 MFMA)

The Chief Financial Officer has a statutory duty to ensure that adequate policies and procedures are in place to ensure an effective system of financial control. The budget virement process is one of these controls. (Section 27(4) MFMA)

It is the responsibility of each General Manager to which funds are allotted, to plan and conduct assigned operations so as not to expend more funds than budgeted. In addition, they have the responsibility to identify and report any irregular or fruitless and wasteful expenditure in terms of the MFMA sections 78 and 102.

### 6. **Virement Restrictions**

- a) No funds may be viremented between votes (GFS Classifications) without approval of both vote holders and the Chief Financial Officer.
- b) Virements may not exceed a maximum of 0.1% of the total approved operating expenditure budget.
- c) A virement may not create new policy, significantly vary current policy, or alter the approved outcomes / outputs as approved in the IDP for the current or subsequent years. (section 19 and 21 MFMA)
- d) Virements resulting in adjustments to the approved SDBIP need to be submitted with an adjustments budget to the Council with altered

the procurement/supply chain management policy of Council as periodically reviewed.

q) Virements may not be made between Expenditure and Income.

**7. Virement Procedure**

- a) All virement proposals must be completed on the appropriate documentation and forwarded to the Chief Financial Officer for checking and implementation.
- b) All virements must be signed by the General Manager within which the vote is allocated. (Section 79 MFMA)
- c) A virement form must be completed for all Budget Transfers.
- d) Virements in excess of R100 000.00 with a maximum as determined under section 6a requires the approval of the Chief Financial Officer. (Section 79 MFMA)
- e) Must include changes to the SDBIP.
- f) All documentation must be in order and approved before any expenditure can be committed or incurred. (Section 79 MFMA)
- g) The Municipal Manager will report to the Mayor on a quarterly basis on those virements that have taken place during that quarter.

Economic Development & Growth	Planning & Development	34 : LED & Growth	GM: Economic Development & Growth
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Date Approved	31 May 2010
Date Implemented	01 July 2010

1. **Definitions**

1. **"Accounting Officer"** The municipal manager of a municipality is the accounting officer of the municipality in terms of section 60 of the MFMA.
2. **"Approved budget"** means an annual budget approved by a municipal council.
3. **"Budget-related policy"** means a policy of a municipality affecting or affected by the annual budget of the municipality
4. **"Chief Financial Officer"** means a person designated in terms of the MFMA who performs such budgeting, and other duties as may in terms of section 79 of the MFMA be delegated by the accounting officer to the Chief Financial Officer.
5. **"Capital Budget"** This is the estimated amount for capital items in a given fiscal period. Capital items are fixed assets such as facilities and equipment, the cost of which is normally written off over a number of fiscal periods.
6. **"Council"** means the council of a municipality referred to in section 18 of the Municipal Structures Act.
7. **"Financial year"** means a 12-month year ending on 30 June.
8. **"Line Item"** an appropriation that is itemised on a separate line in a budget adopted with the idea of greater control over expenditures.
9. **"Operating Budget"** The Municipality's financial plan, which outlines proposed expenditures for the coming financial year and estimates the revenues used to finance them.
10. **"Ring Fenced"** an exclusive combination of line items grouped for specific purposes for instance salaries and wages.
11. **"Service delivery and budget implementation plan"** means a detailed plan approved by the mayor of a municipality in terms of section 53(1)(c)(ii) for implementing the municipality's delivery of municipal services and its annual budget.
12. **"Virement"** is the process of transferring an approved budget allocation from one operating line item or capital project to another,

# **LOCKING CERTIFICATE**

# **Certification that the adopted budget for 2017/18 is correctly captured and locked on the municipality's financial management system**

*(as requested by National Treasury in terms of section 74 of the MFMA, with reference to paragraph 6.3 of MFMA Budget Circular 59 dated 16 March 2012)*

I, **MR S D MKHIZE** in my capacity as accounting officer of the municipality, hereby certify that:

- The adopted annual budget has been captured on the municipality's financial system;
- There is 100 per cent reconciliation between the budget on the system and the budget adopted by council;
- The adopted annual budget on the municipality's financial system is locked and will not be changed as it serves as the baseline against which to monitor and measure performance; and
- The relevant budget return forms have been submitted to the local government database.

I, further certify that the municipality has in place controls to ensure that any changes to the adopted budget will be captured separately and only in accordance with:

- a virement authorised by the municipal manager, or duly delegate official, in terms of a council approved virements policy; and
- an adjustments budget approved by council.

Print Name \_\_\_\_\_ **MR S D MKHIZE** \_\_\_\_\_

Municipal manager of \_\_\_\_\_ **RICHMOND MUNICIPALITY – KZN 227** \_\_\_\_\_  
(name and demarcation code of municipality)

Signature \_\_\_\_\_  \_\_\_\_\_

Date \_\_\_\_\_ **31 MAY 2017** \_\_\_\_\_

This certificate must be submitted to National Treasury by close of business 16 July 2017 at the following email address: [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za).

Also send copies to the *Auditor General* and the relevant provincial treasury

# **2017/2018 IDP**